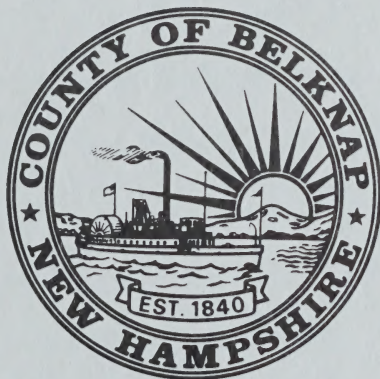


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ANNUAL REPORT
OF THE
COMMISSIONERS
OF THE
COUNTY OF BELKNAP



FOR THE YEAR ENDING
DECEMBER 31, 1985

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1985

Slate Of Belknap County Officers

Commissioners

Bradbury E. Sprague, Chairman, Meredith
Edwin I. Chertok, Vice-Chairman, Laconia
Norman C. Marsh, Clerk, Gilford

County Treasurer

H. Max Wakeman, Laconia

County Attorney

Edward J. Fitzgerald III, Laconia (Resigned 10/85)
James N. Shepherd, Tilton

Sheriff

Robert F. Gilbert, Gilford

Clerk of Superior Court

Robert P. Tilton, Laconia

Judge of Probate

Michael C. Murphy, Laconia

Registrar of Probate

Estelle J. Dearborn, Laconia

Deputy Registrar of Probate

Kathleen J. Hamel, Laconia

Registrar of Deeds

Everett D. Wheeler, Laconia

Deputy Registrar of Deeds

Lora M. Dunleavy, Laconia (Retired 6/85)
Rachel M. Normandin, Laconia

Administrator of the County Home

Donald D. Drouin, Sr., Gilford

Superintendent Department of Corrections

Thomas N. Myatt, Alton (Retired 3/85)
Walter R. Newcomb, Centre Harbor

County Medical Referee

Norman G.B. McLetchie, M.D., Laconia

County Finance Director

Philip P. Daigneault, Laconia

Welfare Director

Carol N. Schonfeld, Concord

Superintendent of Buildings and Grounds

Peter Vangjel, Laconia

County Chaplains

Reverend Paul Klose

Reverend Madeline Klose

Father Gerard Boucher

1985

Belknap County Convention (Legislative Delegation)

District No. 1 - Centre Harbor, New Hampton, Sanbornton
James White

District No. 2 - Tilton
Barbara B. Bowler

District No. 3 - Centre Harbor, New Hampton, Sanbornton, Tilton
Kenneth A. Randall

District No. 4 - Meredith
Russell M. Brown
Earle D. Hardy

District No. 5 - Belmont, Gilford
Clifford W. Birch
Richard H. Campbell
Robert S. Hawkins
Ralph W. Pearson

District No. 6 - Alton, Gilmanton
Milton G. Jensen
Matthew Locke

District No. 7 - Barnstead
Paul A. Golden

District No. 8 - Laconia Ward 4
Dean Dexter

District No. 9 - Laconia Ward 1
Richard W. Bastraw (resigned 2/25/85)
Esther Nighswander

District No. 10 - Laconia Wards 2 & 5
Dennis Bolduc
Norman R. Brough

District No. 11 - Laconia Ward 3
Barbara T. Zeckhausen

District No. 12 - Laconia Ward 6
Malcolm W. Harrington

District No. 13 - Laconia Wards 1,2,3,5 & 6
Robert G. Holbrook

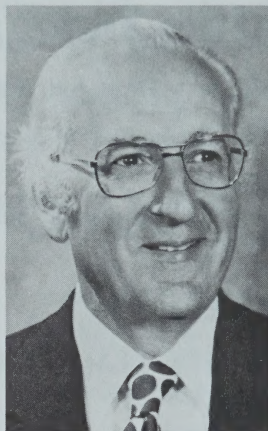
Executive Committee

Kenneth A. Randall, Chairman
Dennis R. Bolduc, Vice Chairman
Dean Dexter, Clerk
Earle D. Hardy, Ralph W. Pearson,
Matthew Locke, Barbara T. Zeckhausen

Report of the Belknap County Commissioners



Bradbury E. Sprague



Edwin I. Chertok



Norman C. Marsh

The Commissioners are pleased to note continued improvement in the operation of the County. The continuing education of Administrators and employees has been encouraged to better serve the residents of Belknap County.

The Commissioners appointed a citizens committee to review, explore and research the needs of the Belknap County Jail and House of Corrections. We would like to take this opportunity to thank those individuals for their hard work and look forward to their report.

We would also like to acknowledge the continued improvements at the Laconia Airport and the participation of Belknap County in those improvements. The airport has served the Lakes Region and Belknap County well in the past and we feel we can look forward to improved services to our residents in the future.

In the pages that follow you will find reports by County Officials and Department Heads of their annual activities. We hope that you take the time to review them and perhaps better understand how your tax dollars are utilized.

The board wishes to thank the Belknap County Delegation, its Executive Committee and all of the County's dedicated Department Heads and employees for their assistance this year.

Respectfully submitted,
Bradbury E. Sprague, Chairman
Edwin I. Chertok, Vice Chairman
Norman C. Marsh, Clerk
Belknap County Commissioners

Minutes of Belknap County Delegation

BELKNAP COUNTY CONVENTION

(legislative delegation)

MINUTES OF MEETING

January 14, 1985

Belknap County Courthouse

THOSE PRESENT: Bastraw, Birch, Brough, Brown, Bolduc, Bowler, Campbell, Dexter, Golden, Hardy, Harrington, Hawkins, Jensen, Locke, Pearson, Randall, White, Zeckhausen.

ABSENT: Holbrook

ALSO PRESENT: Commissioner Chertok, Sheriff Gilbert, Donald Drouin, County Home Administrator

The meeting convened at 7:30 p.m. with Rep. Randall, chairman, presiding.

Commissioner Chertok reviewed the county's 1984 budget expenditures and answered questions of the delegation.

Sheriff Gilbert reviewed the Sheriff Department's 1984 budget expenditures and answered questions.

Mr. Drouin reviewed the county home's 1984 budget and expenditures and answered questions.

Following the briefings it was noted that \$181,180.62 was listed as surplus in 1984.

It was moved by Rep. Bolduc, Rep. Hardy second, that \$181,180.62 be moved to the surplus account. Motion passed.

Rep. White requested that a meeting be held between the Belknap County delegation and the Carroll County Delegation to discuss legislation being presented in the 1985 session of the House pertaining to the Lakes.

Rep. Dexter called attention to the 1985 Sunset report on the state compensation system, noting that Belknap County's compensation plan is patterned after the state's. He suggested the same criticism of the state plan could apply to Belknap County's and the time to review the situation is during a year when labor negotiations are not taking place. Chairman Randall referred the matter to the Personnel Committee.

Chairman Randall referred the matter of the Register of Deeds salary to the Personnel Committee for study.

It was moved and seconded to adjourn until February 4th at 7:30 p.m.

Dean Dexter
Delegation Clerk

BELKNAP COUNTY CONVENTION
(legislative delegation)
MINUTES OF MEETING
February 11, 1985
Belknap County Courthouse

PRESENT: Representatives Brough, Brown, Birch, Dexter, Golden, Hardy, Harrington, Hawkins, Jensen, Locke, Pearson, Randall, White, and Zeckhausen.

ABSENT: Representatives Bastraw, Bolduc, Bowler, Campbell and Holbrook
ALSO PRESENT: Donald Drouin, Superintendent of County Home

The meeting convened with Representative Kenneth Randall, Chairman, presiding.

Representative Hardy noted the need for new furnishings in the new addition of the County Home, and said he would make a personal donation of \$100.00 toward that end. He suggested other delegation members feel free to follow suit.

Representative Hardy reported his subcommittee findings, and brought in a recommendation of \$2,181,258 for total County Home spending, \$4,888 less than originally budgeted.

Representative Zeckhausen reported the Outside Agencies recommendations as follows:

| | |
|--------------------------|----------|
| Information and Referral | \$10,000 |
| Meals on Wheels | \$14,974 |
| Family Planning | \$ 6,000 |
| Transportation | \$11,007 |
| Soil Conservation | \$16,945 |
| Delegation expenses | \$ 8,000 |

The situation of federal cutbacks and their impact on County costs was discussed. It was suggested by several members that a strategy to deal with agencies undergoing a decrease in federal support be developed in the future.

Representative Brown suggested that fee schedules be developed by the Soil Conservation Agency, noting such fees may mean the difference between "life and death" for the agency in the years to come.

The meeting adjourned at 9:10 P.M.

Dean Dexter
Delegation Clerk

**BELKNAP COUNTY DELEGATION
MINUTES OF MEETING**

**February 18, 1985
Belknap County Courthouse**

PRESENT: Randall, Harrington, Golden, Birch, Brown, Brough, Bolduc, Jensen, Bowler, Locke, Zeckhausen, Hardy, Hawkins, Pearson.
ABSENT: Reps. Dexter, White, Holbrook, Campbell.

The meeting was called to order at 7:45 P.M. with Rep. Randall, chairman, presiding.

Rep. Bolduc reported on the Court House Budget for that sub-committee. He dealt with the budgets of the Commissioners, Finance Office, County Attorney, Registry of Deeds, Registry of Probate and the Medical Referee. They are still looking into the budget of the Welfare Dept. and will report on that next week.

Rep. Bolduc indicated that they intend to recommend that the County audit be put out to bid.

Rep. Zeckhausen for the Committee on Outside Agencies, reported that the Committee would recommend to the delegation that \$45,000 be included in the budget for Lakes Region Mental Health, and \$3,000 be included for Alcohol and Drug Abuse Prevention, as requested.

The meeting was adjourned at 9:15 P.M.

Respectfully submitted,
Barbara Zeckhausen
Temporary Clerk

**BELKNAP COUNTY CONVENTION
(legislative delegation)**

MINUTES OF MEETING

**February 25, 1985
Belknap County Courthouse**

PRESENT: Representatives Brough, Brown, Bolduc, Bowler, Campbell, Dexter, Golden, Hardy, Harrington, Hawkins, Holbrook, Jensen, Locke, Pearson, Randall, White, and Zeckhausen

ABSENT: Representative Birch

RESIGNED: Representative Bastraw

ALSO PRESENT: Commissioner Marsh, Airport Authority Members: John Gauthier, Wes Colby, and Desmond Fairbairn

The meeting convened at 7:35 P.M., with Representative Randall, Chairman, presiding.

Representative Bolduc reported on the County Welfare budget and noted the subcommittee is recommending a reduction of \$162,506, for a total 1985 appropriation of \$1,165,375.

Representative Hawkins reported on the Laconia Airport Authority's request for \$17,035 in operating funds, and \$365,000 towards the development project. Authority members Gauthier, Colby and Fairbairn spoke in favor of both proposals and answered questions.

Meeting adjourned at 10:15 P.M.

Dean Dexter
Delegation Clerk

**BELKNAP COUNTY DELEGATION
MINUTES OF MEETING
Monday, March 4, 1985**

PRESENT: Representatives Bolduc, Brough, Brown, Campbell, Hardy, Harrington, Hawkins, Jensen, Pearson, Randall, White, and Zeckhausen

ABSENT: Birch, Bowler, Dexter, Golden, Holbrook, and Locke

Vice Chairman Bolduc called the meeting to order at 7:45 P.M.

Representative Brown reported for the Capital Improvement Subcommittee:

Registry of Deeds budget will remain as the commissioners suggested unless Representative Pearson can come up with a better price on the office furniture item.

Sheriff's Department - Capital budget recommendation was to reduce the budget to \$9,816 by eliminating the purchase of a copy machine, and staggering the purchase of telephone system and weapons over a two year period.

Jail - The Committee wished to eliminate money in the Planning line because there were no itemized uses, but Mr. Walter Newcomb, the new Jail Superintendent said he planned to submit a list of uses to the Commissioners this week, and that item will be discussed more at a later date. A typewriter was also removed from the capital equipment budget, which lowered that line from \$1,550 to \$800.

Nursing Home - The Capital totals are \$3,150, which represents an earlier elimination of oxygen enrichers from their budget.

Outside Agencies subcommittee: Barbara Zeckhausen reported that their recommendation for the Belknap County Extension was \$88,000, down from the \$93,085 originally requested. Committee areas of concern were program duplication and fee policy.

Members of the Law Enforcement Subcommittee were not present to report, so they will report on March 11, 1985. The second Public Hearing on the budget was then changed until March 18, 1985.

Ralph Pearson moved that we go into Executive Session for the purpose of discussing a salary and wage plan for unclassified County employees. On a roll call vote, the motion passed.

EXECUTIVE SESSION

Bob Hawkins moved that we come out of executive session. The motion carried.

Representative White made a motion, seconded by Representative Pearson, that the meeting be adjourned. The motion carried, and the meeting adjourned at 9:45 P.M.

Respectfully submitted,
Barbara Zeckhausen
Clerk, pro tem

BELKNAP COUNTY CONVENTION
(Legislative Delegation)
MINUTES OF THE MEETING
March 11, 1985
Belknap County Courthouse

PRESENT: Representatives Birch, Bolduc, Brown, Campbell, Brough, Dexter, Zeckhausen, Locke, Holbrook, Golden, Jensen, Hawkins, Harrington, Randall, Pearson.

ABSENT: Bowler, White, Hardy.

ALSO PRESENT: Commissioner Chertok, Sheriff Gilbert, Jail Superintendent Newcomb, Laconia Airport Authority members: John Gauthier, Wes Colby, Armand Bolduc. Terry Casey, former Strafford County Administrator.

The Meeting convened at 7:35 p.m. with Rep. Kenneth Randall, chairman, presiding.

Rep. Dexter, chairman of the Subcommittee on Law Enforcement, made the following recommendations on the Sheriff's proposed Budget:

1.) Retain \$9,104 in account 0130 to hold the presently unfilled assistant sheriff's slot.

2.) Keep the deputies overtime account at the 1984 level of \$8,000. An informal consensus vote expressed support of this recommendation.

3.) Maintain the uniforms account at the Sheriff's recommendation of \$7,175, to allow for the purchase of new leathers, hats and badges.

Sheriff Gilbert answered questions concerning the above items.

The following recommendations were made concerning the proposed jail budget:

1.) Authorization for purchase of a new typewriter (\$750).

2.) Appropriation of \$7,800 to study the possibility of building and renovating the county's jail facility.

Superintendent Newcomb spoke in favor of and answered questions concerning item one.

Superintendent Newcomb and Mr. Casey spoke in favor of and answered questions concerning item two.

Rep. Dexter advised the delegation that the 1985 jail and House of Correction population is expected to increase dramatically due to a more aggressive policy of prosecuting cases evident since the new county attorney took office in January. The situation may require transfers between budget lines throughout the year.

Rep. Hawkins and members of the Airport Authority answered questions concerning the airport development project. The commissioners were asked to submit proposals for funding the county share of the costs at the next meeting.

An informal straw vote of those present showed nine supporting the project and three opposed.

The delegation voted not to support legislation submitted in the current session which would allow the county attorney to have limited private practice. Rep. Randall and Rep. Pearson said they would recommend defeat of the measure in committee, in view of the delegation's stand.

Meeting adjourned at 9:55 p.m.

Dean Dexter
Delegation Clerk

BELKNAP COUNTY CONVENTION
(Legislative Delegation)
MINUTES OF THE MEETING
March 18, 1985
Belknap County Courthouse

PRESENT: Representatives Birch, Brough, Brown, Bolduc, Bowler, Campbell, Dexter, Hardy, Harrington, Hawkins, Holbrook, Jensen, Locke, Pearson, Randall, White, Zeckhausen.

ABSENT: Golden.

SECOND PUBLIC HEARING

The second public hearing on the proposed 1985 county budget convened at 7:30 p.m. with Rep. Kenneth A. Randall, chairman, presiding.

Clem Lyon and Marianne Huston spoke in favor of increasing the appropriation of the Cooperative Extension Budget to accommodate the purchase of a computer.

Nathan Smith spoke in favor of and explained the appropriation for the Conservation District.

Bob Kaye, director of the Lakes Region Mental Health Center, spoke in favor of the Center's request.

Gail Tapply and Robert Snarr spoke in favor of the Information and Referral Agency's appropriation.

Russ Robinson spoke in favor of the Community Action Program's funding for Meals on Wheels and Transportation (noting the \$4,600 increase is to provide matching funds for a new van).

Debra Roux spoke in favor of CAP's Family Planning request.

Wes Colby and David Buley spoke in favor of funding the Airport development project.

Letters from the following were submitted in favor of the airport project: Greater Laconia Chamber of Commerce, Meredith Chamber of Commerce, Laconia Downtown Association, Lakes Region Board of Realtors, Steele Hill Resort, Winterbrook Corporation, Remcon/North Corp. of Meredith.

The second public hearing closed at 8:40 p.m.

Chairman Randall called the regular meeting to order at 8:55 p.m.

Jail Supt. Walter Newcomb briefed the delegation further on the proposed \$7,800 funding of a jail facilities study.

County Attorney Edward Fitzgerald spoke to the possible need for more funding for video disposition regarding child abuse cases.

Rep. Bowler recommended increasing the Cooperative Extension budget by \$3,000 to fund the purchase of a computer. An informal poll showed nine in favor, six opposed.

The Commissioners submitted recommendations on funding the airport development project through short term bonding.

Rep. Hardy recommended cutting the Conservation District's budget by 10 percent. An informal poll showed three in favor and 10 opposed.

Rep. Hardy recommended cutting the CAP transportation account by \$2,000. An informal poll showed five in favor and 10 opposed.

A motion was made by Rep. Bolduc, Rep. Jensen second, that the delegation move into executive session to discuss administrative salaries.

The motion was adopted unanimously by roll call vote of those present (listed above).

EXECUTIVE SESSION

Upon motion of Rep. Bolduc, Rep. Brough second, the delegation voted to move out of executive session at 11:01 p.m.

Meeting adjourned at 11:02 p.m.

Dean Dexter
Delegation Clerk

BELKNAP COUNTY CONVENTION (Legislative Delegation) MINUTES OF THE MEETING March 25, 1985

PRESENT: Representatives Birch, Brough, Brown, Bowler, Campbell, Dexter, Golden, Hardy, Harrington, Hawkins, Holbrook, Jensen, Locke, Pearson, Randall, White, Zeckhausen.

ABSENT: Representative Bolduc.

The meeting convened at the Belknap County Courthouse at 7:40 p.m. with Rep. Randall, chairman, presiding.

Rep. Hardy moved, Rep. Harrington second, that the Register of Deeds salary for 1985 be set at \$24,000. Motion passed.

Rep. Holbrook moved, Rep. Dexter second, that the estimated income for the Register of Deeds department in the 1985 budget be changed from \$250,000 to \$260,000. Motion passed.

Rep. Bowler moved, Rep. Hardy second, that the Belknap County Cooperative Extension appropriation for 1985 be changed from \$88,000 to \$91,000. Motion passed.

Rep. Locke moved, Rep. Brough second, that the Community Action Program (CAP) transportation appropriation be changed from a request of \$11,007 to \$6,000. Motion defeated.

Rep. Pearson moved, Rep. Hawkins second, that the delegation declare its support for the Laconia Airport Development Project in the amount of \$365,000.00, that a date be set for a public hearing on a bond issue to fund said

amount, and that it is declared the delegation supports said project contingent only upon the City of Laconia and the Town of Gilford appropriate similar amounts as recommended by the Laconia Airport Authority. Motion passed on a roll call vote.

Those voting in favor of the motion (11): Representatives Birch, Bowler, Campbell, Dexter, Hardy, Harrington, Hawkins, Holbrook, Pearson, White, Zeckhausen, Randall.

Those voting against the motion (6): Representatives Brough, Brown, Golden, Jensen, Locke, White.

The chairman set April 29, 1985 as the date for the public hearing on the bond issue, beginning at 7:30 p.m.

Rep. Dexter moved, Rep. Pearson second, that the delegation go into executive session to discuss administrative salaries. Motion passed on a roll call vote.

Voting in favor of the motion (15): Representatives Birch, Brough, Brown, Bowler, Dexter, Golden, Hardy, Harrington, Hawkins, Holbrook, Jensen, Locke, Pearson, Randall, Zeckhausen.

Voting against the motion (2): Representatives Campbell and White.

EXECUTIVE SESSION (from 9:15 p.m. to 9:50 p.m.)

Rep. Hawkins moved, Rep. White second, that the delegation come out of executive session. Motion passed.

Rep. Pearson moved, Rep. Hawkins second, that the delegation establish the following salary ranges for county administrators:

Welfare Director: \$18,000 to \$23,000

Nursing Home Administrator: \$26,000 to \$34,000

Jail Superintendent: \$22,400 to \$29,000

Finance Director: \$24,000 to \$31,000

Director of Nurses: \$20,400 to \$26,000

Motion passed.

Rep. Hawkins moved, Rep. Pearson second, that the 1985 Belknap County operating budget as presented in the March 15, 1985 computer print-out, as amended this date, be adopted, and that the commissioners be authorized to raise by taxation the following amount: \$3,570,600.00. Motion passed.

Rep. Zeckhausen moved, Rep. Bowler second, that all monies appropriated for all line items of the 1985 Belknap County budget, as approved this date, shall be nontransferable without the express approval of the executive Committee or the full delegation, in accordance with RSA 24:14. Motion passed.

Rep. Brown moved, Rep. Pearson second, that the clerk or chairman of the delegation be hereby authorized to make any purely technical and/or administrative changes in the 1985 Belknap County Budget, as approved this date, in order to finalize the finished draft and prepare the document for transmission to the State Department of Revenue Administration. Motion passed.

Meeting adjourned at 10:10 p.m.

Dean Dexter
Delegation Clerk

BELKNAP COUNTY CONVENTION
(Legislative Delegation)
MINUTES OF THE MEETING
April 29, 1985

PRESENT: Representatives Birch, Brough, Brown, Bolduc, Bowler, Campbell, Dexter, Golden, Hardy, Harrington, Hawkins, Holbrook, Jensen, Locke, Pearson, Randall, White, Zeckhausen.

The meeting convened at 7:40 p.m. at the Belknap County Courthouse with Rep. Randall, chairman, presiding.

An informal discussion among convention members was held concerning the wording of a proposed bond issue resolution relative to the Laconia Airport Authority.

A public hearing opened at 8:05 p.m. concerning the airport authority bond issue.

The following Belknap County citizens spoke in favor of the bond issue: John Gauthier of Laconia, Kent Locke of Gilford, Bill Seed, representing the Greater Laconia Chamber of Commerce; Armand Bolduc, mayor of Laconia.

The following citizens spoke against the bond issue: David Irving of Meredith, Ken Hindersonn, Meredith.

The public hearing closed at 8:20 p.m.

Rep. Bolduc moved, Rep. Pearson second, that the following resolution be adopted:

A RESOLUTION AUTHORIZING BONDS FOR AIRPORT IMPROVEMENTS IN AN AMOUNT NOT TO EXCEED THREE HUNDRED SIXTY-FIVE THOUSAND DOLLARS (\$365,000.00)

Be it resolved by the Belknap County Convention on this 29th day of April, in the year of our Lord 1985 at Laconia, New Hampshire:

1. That the County Convention, located in Belknap County, Laconia, New Hampshire, does hereby authorize the funding of airport improvements, which include the construction, reconstruction, alteration, and enlargement of runways and other public improvements of a permanent nature at the Laconia Airport, Gilford, New Hampshire, to include measures related to improved safety conditions at said airport as itemized in Attachment Number One (date November 13, 1984) as attached to this resolution;

2. That the sum of \$365,000.00 is hereby authorized and appropriated for this purpose;

3. (a) That for the purpose of meeting this appropriation there be and is hereby authorized, under and pursuant to the Municipal Finance Act and any other enabling authority, the issuance of serial bonds for the County of Belknap aggregating \$365,000.00 in principal amount for a term not exceeding twenty (20) years.

(b) the discretion of fixing the date, maturities, denominations, place of payment, interest rate, the form and other details of said bonds or notes, and, with the approval of the Belknap County Commissioners, of providing for the sale thereof, is delegated to the County Treasurer and Finance Director.

(c) That it is hereby determined that the project hereinbefore described will have a useful life in excess of twenty (20) years.

The motion passed on a roll call vote, with two-thirds of those present and voting being in favor.

Those voting in favor of the motion (12): Representatives Birch, Bolduc, Bowler, Campbell, Dexter, Hardy, Harrington, Hawkins, Holbrook, Pearson, Randall, Zeckhausen.

Those voting against the motion (6): Representatives Brough, Brown, Golden, Jensen, Locke, White.

The chairman set May 20, 1985, at 7:30 p.m., for a hearing on proposed Revenue Sharing expenditures.

Meeting adjourned at 8:45 p.m.

Dean Dexter
Delegation Clerk

ATTACHMENT NUMBER ONE

November 13, 1984

LACONIA AIRPORT DEVELOPMENT PROPOSAL

Cost Estimates

| Item | Total Cost | FAA Share | Local Share |
|--|--------------------|--------------------|-------------------|
| New Terminal Building (6,000 sq. ft. - 80% public) | \$ 450,000 | \$ 180,000 | \$ 270,000 |
| Site Preparation (Terminal) | 25,000 | 12,500 | 12,500 |
| Rerun Light Controls to New Terminal | 35,000 | 31,500 | 3,500 |
| Demolish Old Terminal and Hangar | 25,000 | 22,500 | 2,500 |
| Parking Lot (75 cars) | 40,000 | | 40,000 |
| Aircraft Apron (Terminal - 150' x 500') | 250,000 | 225,000 | 25,000 |
| Additional Apron (150' x 350') | 175,000 | 157,500 | 17,500 |
| Taxiway (from 17/35 to 08 end - 50' x 2600') | 435,000 | 391,500 | 43,500 |
| Fuel Farm | 60,000 | | 60,000 |
| Access Road (1950') | 215,000 | 193,500 | 21,500 |
| Wetland Mitigation | 15,000 | 13,500 | 1,500 |
| | 1,725,000 | 1,227,500 | 497,500 |
| Contingency (10%) | 175,000 | 122,500 | 52,500 |
| Fees (survey, planning, administration, engineering design, construction phase services, as-built drawings, project close-out services) | 340,000 | 240,000 | 100,000 |
| | <u>\$2,240,000</u> | <u>\$1,590,000</u> | <u>\$ 650,000</u> |

BELKNAP COUNTY CONVENTION

(Legislative Delegation)

MINUTES OF THE MEETING

May 20, 1985

Belknap County Courthouse

PRESENT: Representatives Randall, Harrington, Golden, Birch, Brown, Brough, Bolduc, Locke, Jensen, Campbell, White, Hardy, Hawkins

ABSENT: Representatives Dexter, Bowler, Holbrook, Pearson, Zeckhausen

A Public Hearing on the expenditure of General Revenue Sharing Funds scheduled for 7:30 P.M. was opened at that time by Rep. Kenneth Randall, Chairman. There being no one present from the general public, the hearing was closed at 7:46 P.M.

The chairman called the meeting to order at 7:47 P.M.

Rep. White moved, Rep. Brough second, that \$140,000 in county Revenue Sharing money be allocated for the Laconia Airport project, and \$50,000 in Revenue Sharing funds be allocated to reduce the county's bonded debt.

Following a discussion, the motion passed on a roll call vote, with 11 voting yea, and 2 voting nay.

Those voting in favor: Randall, Harrington, Brown, Brough, Bolduc, Locke, Jensen, Campbell, White, Hardy, Hawkins.

Those voting against: Golden, Birch.

Rep. Brown moved, Rep. Hawkins second, that \$16,240 be appropriated out of funds not otherwise appropriated for the purpose of purchasing a fire/smoke alarm system for the Belknap County Nursing Home.

Motion passed.

Rep. Hawkins moved, Rep. Golden second, that \$8,045 be appropriated for funds not otherwise appropriated for the purpose of purchasing a copier machine for the Registry of Deeds office upon a positive recommendation by the Capital Improvements Subcommittee.

Motion passed.

Following a discussion, Rep. Hardy moved, Rep. Locke second, that the delegation ask the Capital Improvements subcommittee to study whether a carpet should be installed in the Register of Deeds vault.

Motion passed.

The Financial Coordinator reported a deficit in budget line-item 4120-0140 due to the retirement of a long-time employee in the Register of Deeds office, and the hiring of a trainee.

Meeting adjourned at 9:00 P.M.

Dennis R. Bolduc
Acting Clerk

BELKNAP COUNTY CONVENTION
(Legislative Delegation)
EXECUTIVE COMMITTEE
July 30, 1985

A majority of the Executive Committee, via a telephone poll, agreed to authorize the County Commissioners to expend \$24,000 from funds not otherwise appropriated to fund 60 percent of Donald Alden's state retirement.

The poll was conducted between 12:15 p.m. and 12:45 p.m. this date.

Those contacted and agreeing to the proposal were as follows: Representatives Randall, Dexter, Bolduc, and Hardy.

Those unavailable and not contacted: Representatives Locke, Pearson, and Zeckhausen.

Dean Dexter
Clerk

BELKNAP COUNTY CONVENTION
(Legislative Delegation)
MINUTES OF MEETING
September 16, 1985
Belknap County Courthouse
Laconia, New Hampshire

PRESENT: Representatives Birch, Brown, Bolduc, Bowler, Dexter, Hardy, Harrington, Hawkins, Holbrook, Jensen, Locke, Pearson, Randall, White, Zeckhausen, Golden.

ABSENT: Representatives Brough, Campbell.

PUBLIC HEARING

Chairman Randall opened the public hearing on a 9.5 million dollar bond issue proposal to fund improvements at the Gunstock Ski Area at 7:35 p.m.

Explaining the proposal to delegates and the public were Gunstock Commission Chairman Russell Brown, John Dickey of Rist-Frost Associates, William Malcolm, Malcolm Associates, and Gunstock Commissioner Paul Normandin.

Letters of support from the following were read by the chairman: John Veazey, Peter Millham, Harold Noreen, Whitman Ide, Deborah Gross, Ella Bourgoine, Frank Tupper, Alan Robichaud.

The following citizens spoke in favor of the project: Douglas Hamilton, Gilmanton, Gunstock Ski Patrol; Alan Hayward, Gunstock Ski Club; Don Cheseborough, Gilford; Bill Keller, Steele Hill; Frank Tupper, Max Wakeman, Rusty McLearn, Bill See, Warren Clement, Derek Lewis, Dick Ayers, Sarah Littlefield.

County Commissioner Ed Chertok warned the bond debt may add an extra burden to county taxpayers if the Area encounters poor snow conditions in future years.

The chairman closed the public hearing and declared a brief recess at 8:55 p.m.

The delegation was called back into session at 9:10 p.m.

On a motion by Rep. Birch, Rep. White second, the delegation

RESOLVED that nine million, five hundred thousand dollars (\$9,500,000) of serial notes or bonds are hereby authorized and approved for planning, acquisition and construction of design and engineering, improvements to snowmaking, lifts, trails, buildings and building renovations, equipment, roads, parking and camping areas to be completed substantially in accordance with or as more fully set forth in the Gunstock Mountain Master Plan and Gunstock Base Area Master Plan. Said borrowings shall mature no later than twenty (20) years, provided, however, that the original principal amount of each borrowing shall constitute a separate loan and may be for a period of not more than twenty (20) years. Any notes or bonds issued pursuant hereto shall be in accord with New Hampshire laws (1959) Chapter 399:15, and the form, details, and particulars of such notes or bonds shall be determined by the Gunstock Area Commission. The full faith and credit of the County of Belknap, New Hampshire shall be pledged to payment of the obligations issued pursuant hereto.

The motion passed unanimously on a roll call vote. Those present and voting in favor of the motion were: Birch, Brown, Bolduc, Bowler, Dexter, Hardy, Harrington, Hawkins, Holbrook, Jensen, Locke, Pearson, Randall, White, Zeckhausen, Golden.

Those voting against: None.

The meeting adjourned at 9:25 p.m.

Dean Dexter
Delegation Clerk

A true copy, attest:
Dean Dexter
Delegation Clerk

BELKNAP COUNTY CONVENTION
(Legislative Delegation)
MINUTES OF MEETING
September 23, 1985
Belknap County Courthouse, Laconia

PRESENT: Reps. Randall, Hardy, White, Zeckhausen, Pearson, Dexter, Brown, Birch, Harrington, Hawkins.

ABSENT: Reps. Holbrook, Bolduc, Brough, Bowler, Golden, Locke, Jensen.

ALSO PRESENT: Sheriff Gilbert, Bill Wheeler, Jail Superintendent Newcomb, Donald Drouin, James Shepherd.

The meeting convened at 7:45 p.m., with Rep. Randall, Chairman, presiding.

On motion of Rep. Hardy, Rep. Zeckhausen second, the delegation voted to transfer \$6,000 to account 41-0310 (Legal Fees) from funds not otherwise expended.

On motion of Rep. White, Rep. Brown seconded, the delegation voted to transfer \$12,800 in internal Sheriff's Department accounts to cover additional overtime due to a recent U.S. Supreme Court decision regarding comp. time and overtime (Garcia v. San Antonio Metro).

On motion of Rep. Dexter, Rep. Brown second, the delegation voted to transfer \$5,950 internally within the Corrections Department to cover overtime expenses due to the Garcia decision, and to fund a testing and assessment course for the staff psychologist to qualify him as an expert witness before the courts, and to cover a deficit in the unemployment insurance account.

On motion of Rep. Hawkins, Rep. White second, the delegation moved to transfer \$50 to increase the unemployment insurance account in the Maintenance Department to cover a new hire.

On motion of Rep. Birch, Rep. Pearson second, the delegation voted to transfer \$9,200 internally in County Home accounts to cover additional overtime expenses due to the Garcia decision, and to cover additional costs in the oxygen accounts.

Mr. Wheeler, Register of Deeds, addressed the delegation concerning the purchase of a copying machine. He stated the Xerox model would serve the needs of his department best.

A subcommittee of the delegation will make a recommendation on the purchase at a future meeting.

Philip Daigneault reported on the Commissioners' study of the need for a new phone system in the Courthouse.

On motion of Rep. Hawkins, Rep. Harrington second, the delegation voted \$5,992 from funds not otherwise expended for the purpose of the new phone system.

Meeting adjourned at 9:15 p.m.

Dean Dexter
Delegation Clerk

BELKNAP COUNTY CONVENTION
(Legislative Delegation)
MINUTES OF MEETING
October 7, 1985
Belknap County Courthouse

PRESENT: Reps. Hardy, Randall, Golden, Birch, Campbell, Pearson, Dexter, Zeckhausen, Jensen, Brown.

Meeting convened at 7:35 p.m. with Chairman Kenneth Randall presiding.

The delegation interviewed the following candidates for Gunstock Area Commissioner:

1. Russell Brown of Meredith
2. Don Chesebrough of Gilford
3. Allen Dublin of Gilford
4. Richard Fournier of Belmont
5. Gary Francke of Gilford
6. Thomas Howard of Meredith
7. James Presher of Gilford
8. Christopher Tierney of Sanbornton

The delegation unanimously elected Russ Brown to a second term on the Commission.

Gunstock Commissioner Paul Rich requested permission for Gunstock to transfer up to \$109,066.54 from a restricted account to a general account to meet cash-flow requirements for the beginning of the 1985-86 ski season. The funds are intended to be repaid to the restricted account at the end of the season.

On motion of Rep. Birch, Rep. Pearson second, the delegation authorized the transfer.

Rep. Brown reported on his subcommittee's investigation into the purchase of a new copier machine in the Registry of Deeds office. The committee feels the Xerox machine is appropriate for the Registry's use.

On motion of Rep. Pearson, Rep. Golden second, the delegation voted to accept and approve the subcommittee's report.

Commissioner Ed Chertok reported on the need for 6 people to attend the workshop on jail construction in Colorado in January. Funding for four people is already available. Money for the extra two people will require a fund transfer.

Meeting adjourned at 9:45 p.m.

Dean Dexter
Delegation Clerk

BELKNAP COUNTY CONVENTION
(Legislative Delegation)
MINUTES OF MEETING
December 16, 1985
County Courthouse, Laconia

PRESENT: Birch, Brown, Bowler, Campbell, Dexter, Golden, Hardy, Harrington, Hawkins, Holbrook, Jensen (Milton), Locke, Randall, Zeckhausen, Nighswander.

ABSENT: Brough, Pearson, White.

ALSO PRESENT: Commissioners Brad Sprague and Norman Marsh; Sheriff Robert Gilbert; Jail Administrator Walter Newcomb; County Home Administrator Donald Drouin; Financial Coordinator Philip Daigneault; County Attorney James Shepherd; Register of Deeds Bill Wheeler; members of the public.

The public hearing on the 1986 county budget convened at 7:40 p.m. with Chairman Kenneth Randall presiding.

County Treasurer Max Wakeman requested authority to borrow funds in anticipation of taxes.

On a motion of Rep. Holbrook, Rep. Locke second, the delegation voted to authorize the treasurer to borrow up to \$3,885,000 in anticipation of taxes during 1986.

The following persons addressed the delegation regarding various aspects of the 1986 proposal:

- Clem Lyon, representing the Cooperative Extension Service.
- John Hodsdon and Nathan Smith speaking on behalf of the Soil Conservation District.
- Commissioner Marsh, representing the Laconia Airport Authority.
- Gail Tapply, Lakes Region Information and Referral.
- Kathy Bogle, CAP programs, Meals on Wheels, Transportation.
- Deborah Ruhe, CAP Family Planning.

On a motion by Rep. Hawkins, Rep. Hardy second, the delegation agreed to authorize funding of the second year of county classified employee labor contract beginning January 1, 1986.

Financial Coordinator Daigneault gave an overview of the Budget and answered questions.

The following Department heads explained their budgets and answered questions:

- County Attorney Shepherd
- Register of Deeds Wheeler
- Sheriff Gilbert
- Jail Administrator Newcomb
- County Home Administrator Drouin

Public hearing closed at 9:50 p.m.

The Commissioners requested that transfers be funded in the amount of \$15,900. Approved on motion by Rep. Hardy, Rep. Harrington second.

The Commissioners asked that \$13,000 be appropriated from funds not otherwise appropriated to cover overdrafts in the pharmacy accounts. Approved on motion of Rep. Hardy, Rep. Harrington second.

Meeting adjourned at 10:00 p.m.

Dean Dexter
Delegation Clerk

Report of the Finance Director

During my approximate four years as Finance Director for Belknap County and in my two previous annual reports, I alluded to considerable change in County Government. Ever changing appears to be the sign of the times!

Tax reform on the Federal level will impact the ability of local government to raise revenue as well as do away with subsidies that have achieved a degree of permanency on the revenue side of our budgets.

The domino principal will necessitate closer scrutiny of many programs at all levels of government and cost effectiveness versus cost benefits will be weighed to determine how and what programs are to be funded.

It's a forgone conclusion that the cost of government is **EXPENSIVE**. And all too often we, as taxpayers, ask ourselves — are we getting “bang for the buck?” A thought provoking question deserving of an honest answer without political rhetoric.

The yardstick by which cost effective government can be measured is ambiguous at best. Many theories have been advanced on the subject but the bottom line is dedication of personnel and citizen involvement — at least at local and county levels.

Belknap County is proud of the fact that we have dedicated personnel intent on keeping costs at a minimum; however, community interest and involvement in the budget process and the concept of citizen input, a long and respected tradition in New Hampshire government, is all but nonexistent. We welcome and urge the public we serve to ask questions, get involved in order that they will be assured that they are receiving a dollars' worth of service for every tax dollar paid.

The County Commissioners have offered the following 1986 budget to the County Convention for their consideration and approval:

| REVENUE | Thousands omitted |
|------------------------|-------------------|
| Taxes - Cities & Towns | \$3,885 |
| Nursing Care | 1,404 |
| Revenue Sharing | 50 |
| Other | 991 |
| | <hr/> |
| | \$6,330 |

EXPENDITURES:

| | |
|--|-------|
| Administrative (Commissioners & Finance) | 160 |
| County Attorney | 73 |
| Register of Deeds | 178 |
| Register of Probate | 2 |
| Sheriff's Department | 528 |
| Medical Referee | 8 |
| Maintenance | 109 |
| Welfare | 1,060 |
| Department of Corrections | 852 |
| Outside Agencies | 517 |
| Debt Reduction | 50 |
| Interest | 224 |
| Contingency | 48 |
| Nursing Home | 2,357 |
| Capital Outlay | 164 |

\$6,330

Since the adoption of the Commissioners budget, we have realized significant increases in our insurance costs and also tax reform, with all the effects of law, will severely limit the amount of interest earned on investments. However, we sincerely hope that these turns of events will have little impact on the projected increase in revenue to be raised by taxes.

Respectfully,
 Philip P. Daigneault
 Finance Director



Philip P. Daigneault
 Finance Director



H. Max Wakeman
 County Treasurer

BELKNAP COUNTY
Audit Report
Year 1985

**BELKNAP COUNTY
Annual Audit Report
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Narrative explanation (useful in understanding individual fund and account group statements and schedules)

February 6, 1986

The County Commissioners
Belknap County
Laconia, New Hampshire

We have examined the financial statements of the various funds and account groups of Belknap County for the years ended December 31, 1985 and 1984, listed in the foregoing table of contents under the caption General Purpose Financial Statements (Combined Statements - Overview). Our examinations were made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. The audit for the year 1985 was made in accordance with the provisions of OMB Circular A-128.

In our opinion, the financial statements referred to above present fairly the financial position of Belknap County as at December 31, 1985, and the results of its operations and the changes in its financial position for each of the two years in the period ended December 31, 1985, in conformity with generally accepted accounting principles applied on a consistent basis.

The accompanying supplemental information listed in the foregoing table of contents under the caption Individual Fund and Account Group Statements and Schedules is not necessary for a fair presentation of the financial statements, but is presented as additional analytical data. The supplemental information has been subjected to the tests and other auditing procedures applied in the examination of the financial statements listed in the foregoing table of contents as General Purpose Financial Statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Dana S. Beane & Company P.C.
Certified Public Accountants

BELKNAP COUNTY
EXHIBIT A
Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1985

| | Governmental Fund Types | Proprietary Fund Types | | Account Groups | | Totals (Memorandum Only) | |
|--|----------------------------|---------------------------|----------------------|----------------------------|------------------------------|-----------------------------|---------------------|
| | | Enterprise | Quasi- Enterprise | General Fixed Assets | General Long-term Debt | December 31 1985 | December 31 1984 |
| | | | | | | | |
| ASSETS | | | | | | | |
| Cash and temporary cash investments | \$ 836,976.83 | \$ 23,861.00 | \$ 4,961.92 | \$ | \$ | \$ 865,799.75 | \$ 564,573.47 |
| Receivables | 51,981.69 | 661.00 | 105,318.27 | | | 157,960.96 | 181,949.47 |
| Due from other funds (net) | 5,152.38 | | | | | 5,152.38 | 48,230.87 |
| Due from other govern- ments (Note 1) | 166,494.00 | | | | | 166,494.00 | 191,007.00 |
| Inventories | | 41,241.00 | 24,309.23 | | | 65,550.23 | 70,118.52 |
| Prepaid items | | 74,578.00 | | | | 74,578.00 | 64,769.00 |
| Cash held in escrow | 57,352.36 | | 57,328.66 | | | 114,681.02 | 109,414.22 |
| Restricted assets | | | | | | | |
| Assets held for capital outlay purposes | | 119,506.00 | | | | 119,506.00 | 296,434.00 |
| Land and improvements | | 1,028,985.00 | 18,611.28 | 144,828.55 | | 1,192,424.83 | 1,186,914.83 |
| Accumulated depreciation | | (232,614.00) | (4,520.62) | | | (237,134.62) | (227,001.68) |
| Buildings & improvements | | 516,401.00 | 1,334,589.60 | 1,811,296.10 | | 3,662,286.70 | 3,639,753.70 |
| Accumulated depreciation | | (295,961.00) | (410,089.83) | (546,891.69) | | (1,252,942.52) | (1,115,241.10) |
| Tow and lift buildings and equipment | | 2,326,609.00 | | | | 2,326,609.00 | 2,097,642.00 |
| Accumulated depreciation | | (1,285,046.00) | | | | (1,285,046.00) | (1,176,391.00) |

| | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|
| Mobile equipment | 550,500.00 | 19,604.90 | 70,997.00 | 641,101.90 | 576,816.90 |
| Accumulated depreciation | (341,104.00) | (16,266.65) | (48,104.36) | (405,475.01) | (345,883.41) |
| Machinery and equipment | 401,509.00 | 351,892.94 | 423,937.39 | 1,177,339.33 | 1,156,099.89 |
| Accumulated depreciation | (301,150.00) | (259,388.16) | (274,788.91) | (835,327.07) | (786,071.63) |
| Construction in progress | 75,215.00 | | | 75,215.00 | 78,753.00 |
| Deposits on equipment | | | | | 29,374.00 |
| Amount to be provided for retirement of general long-term debt | | | | | |
| Total Assets | \$1,117,957.26 | \$2,703,191.00 | \$1,581,274.08 | \$7,128,773.88 | \$7,191,262.05 |
| LIABILITIES AND FUND EQUITY | | | | | |
| Liabilities | | | | | |
| Accounts payable | \$ 423,113.70 | \$ 51,142.00 | \$ 81,770.12 | \$ 556,025.82 | \$ 296,568.99 |
| Accrued liabilities | 24,753.90 | 26,820.00 | 3,462.38 | 55,036.28 | 49,659.42 |
| Due to other funds (net) | | | 5,152.38 | 5,152.38 | 48,230.87 |
| General obligation notes and bonds payable (Note 3) | | 1,204,429.00 | | 1,704,429.00 | 1,911,000.00 |
| Deferred income | | 64,754.00 | | 64,754.00 | 83,645.00 |
| Total Liabilities | 447,867.60 | 1,347,145.00 | 90,384.88 | 2,385,397.48 | 2,389,104.28 |
| Fund Equity | | | | | |
| Contributed capital | | 269,838.00 | 1,034,433.46 | 1,304,271.46 | 1,354,457.89 |
| Investment in general fixed assets (Note) | | | 2,451,059.04 | 2,451,059.04 | 2,450,873.49 |
| Accumulated depreciation on general fixed assets | | | (869,784.96) | (869,784.96) | (783,241.88) |
| Donated capital as aid in acquiring fixed assets | | 868,575.00 | | 868,575.00 | 868,575.00 |

| | | | | | |
|------------------------|-----------------------|-----------------------|--|----------------------|-----------------------|
| Retained Earnings | | | | | |
| Unreserved | | | | | |
| Fund Balances | | | | | |
| Reserved for resources | | | | | |
| restricted for capital | | | | | |
| outlay | | | | | |
| Unreserved | | | | | |
| Designated for subse- | | | | | |
| quent years' | | | | | |
| expenditures | | | | | |
| Undesignated (Note 5) | | | | | |
| | 273,516.82 | | | | 207,828.06 |
| | 396,572.84 | | | | 266,202.33 |
| | <u>670,089.66</u> | | | | <u>4,802,157.77</u> |
| Total Fund Equity | | <u>1,356,046.00</u> | | <u>1,581,274.08</u> | |
| Total Liabilities and | | | | | |
| Fund Equity | <u>\$1,117,957.26</u> | <u>\$2,703,191.00</u> | | <u>\$ 500,000.00</u> | <u>\$7,191,262.05</u> |
| | | | | | |

See accompanying notes to financial statements.

BELKNAP COUNTY

Exhibit B

Statement of General Fund Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended December 31, 1985 and 1984

| | December 31 | |
|--|----------------|----------------|
| | 1985 | 1984 |
| Revenues | | |
| Taxes | \$3,570,600.00 | \$3,240,000.00 |
| Charges for services | 493,731.34 | 388,347.81 |
| Intergovernmental | 164,655.00 | 191,007.00 |
| Interest | 219,295.90 | 187,795.24 |
| Miscellaneous | 99,574.28 | 76,131.91 |
| Total Revenues | 4,547,856.52 | 4,083,281.96 |
| Expenditures | | |
| Current | | |
| General government | 598,867.67 | 543,148.98 |
| Public safety | 1,391,047.38 | 1,263,545.37 |
| Health | 56,400.00 | 56,400.00 |
| Welfare | 1,239,899.90 | 1,004,397.70 |
| Education | 113,944.96 | 98,414.00 |
| Capital Outlay | 42,543.44 | 59,115.36 |
| Debt Service | | |
| Principal retirement | 50,000.00 | 60,000.00 |
| Interest | 224,093.90 | 212,314.40 |
| Total Expenditures | 3,716,797.25 | 3,297,335.81 |
| Excess of Revenues Over Expenditures | 831,059.27 | 785,946.15 |
| Other Financial Sources/(Uses) | | |
| Transfer out to the quasi-Enterprise fund | | |
| Operating subsidy | (635,000.00) | (576,000.00) |
| Plant capital | | (268,438.84) |
| Total Other Financing Sources/(Uses) | (635,000.00) | (844,438.84) |
| Excess of Revenues Over/(Under) Expenditures and Other Uses | 196,059.27 | (58,492.69) |
| Fund Balance - January 1 | 474,030.39 | 532,523.08 |
| Fund Balance - December 31 | \$ 670,089.66 | \$ 474,030.39 |

See accompanying notes to financial statements.

Exhibit C

BELKNAP COUNTY
Statement of General Fund Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
For the Fiscal Years Ended December 31, 1985 and 1984 Actual

| | Budget | Actual | Variance Favorable (Unfavorable) | Actual Prior Year |
|--|----------------|----------------|--|----------------------|
| Revenues | | | | |
| Taxes | \$3,570,600.00 | \$3,570,600.00 | \$ | \$3,240,000.00 |
| Charges for services | 386,280.00 | 493,731.34 | 107,451.34 | 388,347.81 |
| Intergovernmental | 190,000.00 | 164,655.00 | (25,345.00) | 191,007.00 |
| Interest | 150,000.00 | 219,295.90 | 69,295.90 | 187,795.24 |
| Miscellaneous | 53,820.00 | 99,574.28 | 45,754.28 | 76,131.91 |
| Total Revenues | 4,350,700.00 | 4,547,856.52 | 197,156.52 | 4,083,281.96 |
| Expenditures | | | | |
| Current | | | | |
| General government | 654,759.00 | 598,867.67 | 55,891.33 | 543,148.98 |
| Public safety | 1,533,326.00 | 1,391,047.38 | 162,278.62 | 1,263,545.37 |
| Health | 56,400.00 | 56,400.00 | | 56,400.00 |
| Welfare | 1,200,876.00 | 1,239,899.90 | (39,023.90) | 1,004,397.70 |
| Education | 113,945.00 | 113,944.96 | .04 | 98,414.00 |
| Capital Outlay | 34,386.00 | 42,543.44 | (8,157.44) | 59,115.36 |
| Debt Service | | | | |
| Principal retirement | 50,000.00 | 50,000.00 | | 60,000.00 |
| Interest | 224,225.00 | 224,093.90 | 131.10 | 212,314.40 |
| Total Expenditures | 3,887,917.00 | 3,716,797.25 | 171,119.75 | 3,297,335.81 |
| Excess of Revenues Over Expenditures | 462,783.00 | 831,059.27 | 368,276.27 | 785,946.15 |
| Other Financing Sources/(Uses) | | | | |
| Transfers out to the quasi- Enterprise Fund | | | | |
| Operating subsidy | (712,783.00) | 635,000.00 | 77,783.00 | (576,000.00) |
| Plant capital | | | | (268,438.84) |
| Total Other Financing Uses | (712,783.00) | 635,000.00 | 77,783.00 | (844,438.84) |
| Excess of Revenues Over/(Under) Expenditures and Other Uses | (250,000.00) | 196,059.27 | 446,059.27 | (58,492.69) |
| Fund Balance, January 1 | 474,030.39 | 474,030.39 | | 532,523.08 |
| Fund Balance, December 31 | \$224,030.39 | \$670,089.66 | \$446,059.27 | \$474,030.39 |

See accompanying notes to financial statements.

Exhibit D

BELKNAP COUNTY

Statement of Enterprise Fund Revenues, Expenses, and Changes in Retained Earnings
(Gunstock Area Commission)

For the Fiscal Years Ended September 30, 1985 and 1984

| | September 30 | |
|---|----------------|----------------|
| | 1985 | 1984 |
| Operating Revenues | \$1,772,099.00 | \$1,786,965.00 |
| Cost of Operations | 1,190,113.00 | 1,133,405.00 |
| Gross profit from Operations | 581,986.00 | 653,560.00 |
| General and Administrative | | |
| General | 418,634.00 | 378,968.00 |
| Administrative | 260,155.00 | 247,054.00 |
| Total General and Administrative | 678,789.00 | 626,022.00 |
| Income (Loss) from Operations | (96,803.00) | 27,538.00 |
| Other Income (Charges) | | |
| Bad debts recovered (expense) | 1,178.00 | (8,800.00) |
| Interest expense | (106,262.00) | (106,629.00) |
| Interest income | 29,256.00 | 38,403.00 |
| Discounts earned | 7,905.00 | 4,819.00 |
| Gain (loss) on disposition of fixed assets (net) | 3,369.00 | 1,836.00 |
| Miscellaneous | 6,422.00 | 16,808.00 |
| Total Other Items (Net) | (58,132.00) | (53,563.00) |
| Net (Loss) | (154,935.00) | (26,025.00) |
| Retained Earnings - October 1 | 372,568.00 | 398,593.00 |
| Retained Earnings - September 30 | \$ 217,633.00 | \$ 372,568.00 |

See accompanying notes to financial statements.

BELKNAP COUNTY

Exhibit E

Statement of Quasi-Enterprise Fund Revenues, Expenses and Changes in
Retained Earnings (Nursing Home)

For the Fiscal Years Ended December 31, 1985 and 1984

| | December 31 | |
|---|----------------|----------------|
| | 1985 | 1984 |
| Operating Revenues | | |
| Room care | \$1,390,928.19 | \$1,272,906.46 |
| Other | 14,791.29 | 12,275.55 |
| Total Operating Revenues | 1,405,719.48 | 1,285,182.01 |
| Operating Expenses | | |
| Personal services | 1,296,612.63 | 1,153,812.76 |
| Contractual services | 24,217.25 | 22,648.69 |
| Payroll taxes | 97,904.03 | 86,888.88 |
| Employee benefits | 136,002.63 | 149,796.44 |
| Dietary | 125,331.94 | 122,012.36 |
| Medical | 84,226.39 | 72,316.90 |
| Laundry | 7,110.78 | 6,412.39 |
| Housekeeping | 12,584.19 | 11,831.18 |
| Heat, light, power | 78,662.15 | 79,159.13 |
| Maintenance and operating | 30,394.25 | 26,651.97 |
| Insurance | 59,094.20 | 49,390.55 |
| General | 33,346.83 | 31,171.35 |
| Total Operating Expenses | 1,985,487.27 | 1,812,092.60 |
| Operating (Loss) | (579,767.79) | (526,910.59) |
| Operating Transfers In (Out) | | |
| From general fund - operating subsidy | 635,000.00 | 576,000.00 |
| To plant capital | (18,593.89) | (36,759.62) |
| Excess of Operating Revenues and Transfers In Over Operating Expenses and Transfers Out | 36,638.32 | 12,329.79 |
| Retained Earnings - January 1 | 64,894.88 | 52,565.09 |
| Retained Earnings - December 31 | \$ 101,533.20 | \$ 64,894.88 |

See accompanying notes to financial statements.

BELKNAP COUNTY

Exhibit F

Statement of Changes in Financial Position of the Enterprise Fund
(Gunstock Area Commission)

For the Fiscal Years Ended September 30, 1985 and 1984

| | September 30 | |
|--|-----------------|----------------|
| | 1985 | 1984 |
| Sources of Funds | | |
| Net (Loss) - Exhibit D | \$ (154,935.00) | \$ (26,025.00) |
| Add - Expenses not currently requiring the outlay of working capital | | |
| Depreciation | 219,870.00 | 219,563.00 |
| | <hr/> | <hr/> |
| Funds Provided by Operations | 64,935.00 | 193,538.00 |
| Other Sources of Funds | | |
| Net book value of assets disposed | 1,177.00 | 961.00 |
| Increase in long-term liabilities | | 266,800.00 |
| Increase in donated capital as aid in acquiring fixed assets | | |
| Heritage Conservation and Recreation Service | | 63,332.00 |
| Belknap County - Sheriff's auto | | 500.00 |
| | <hr/> | <hr/> |
| Total Sources of Funds | 66,112.00 | 525,131.00 |
| | <hr/> | <hr/> |
| Application of Funds | | |
| Increase (Decrease) in property and equipment | | |
| Deposit on equipment | (29,374.00) | 29,374.00 |
| Purchases | 256,036.00 | 134,221.00 |
| Reclassified from construction in progress | 78,753.00 | 4,959.00 |
| Increase (Decrease) in construction in progress | (3,538.00) | 73,794.00 |
| Increase (Decrease) in funds held for capital outlay purposes | (176,928.00) | 289,989.00 |
| Decrease in long-term liabilities | 145,690.00 | |
| | <hr/> | <hr/> |
| Total Application of Funds | 270,639.00 | 532,337.00 |
| | <hr/> | <hr/> |
| Net (Decrease) in Working Capital | \$ (204,527.00) | \$ (7,206.00) |
| | <hr/> | <hr/> |
| Increase (Decrease) in Current Assests | | |
| Cash and temporary cash investments | \$ (186,062.00) | \$ (64,714.00) |
| Receivables | (54,732.00) | 42,590.00 |
| Inventories | (175.00) | (16,838.00) |
| Prepaid items | 9,809.00 | (12,717.00) |
| | <hr/> | <hr/> |
| Net (Decrease) in Current Assets | (231,160.00) | (51,679.00) |
| | <hr/> | <hr/> |

Increase (Decrease) in Current Liabilities

| | | |
|--|-------------|-------------|
| Current portion of long-term liabilities | (10,881.00) | (35,800.00) |
| Accounts payable | 8,429.00 | (1,796.00) |
| Accrued expenses | (5,290.00) | 10,663.00) |
| Deferred income | (18,891.00) | (17,540.00) |
| | <hr/> | <hr/> |

**Net Increase (Decrease) in
Current Liabilities**

| | |
|-------------|-------------|
| (26,633.00) | (44,473.00) |
|-------------|-------------|

Net (Decrease) in Working Capital

| | |
|-----------------|--------------|
| \$ (204,527.00) | \$(7,206.00) |
|-----------------|--------------|

See accompanying notes to the financial statements.

Exhibit G

BELKNAP COUNTY
Statement of Changes in Financial Position of the Quasi-Enterprise Fund
(Nursing Home)
For the Fiscal Years Ended December 31, 1985 and 1984

| | December 31 | |
|---|--------------------|--------------|
| | 1985 | 1984 |
| Sources of Working Capital | | |
| Operations | | |
| Excess of operating revenues and transfers in over operating expenses and transfers out - Exhibit E | \$ 36,638.32 | \$ 12,329.79 |
| Contributed plant capital - Exhibit H | 18,593.89 | 305,198.46 |
| Total Sources of Working Capital | 55,232.21 | 317,528.25 |
| Uses of Working Capital | | |
| Acquisition of fixed assets (net) | 18,593.89 | 305,198.46 |
| Net Increase in Working Capital | \$ 36,638.32 | \$ 12,329.79 |
| Elements of Net Increase (Decrease) In Working Capital | | |
| Cash | \$(32,460.17) | \$ 65,041.19 |
| Receivables | 15,405.78 | (61,698.81) |
| Due to/from other funds | 42,612.37 | 9,817.51 |
| Inventories | (4,393.29) | 5,994.34 |
| Accounts payable | 14,340.54 | (9,052.39) |
| Accrued liabilities | 1,133.09 | 2,227.95 |
| Net Increase in Working Capital | \$ 36,638.32 | \$ 12,329.79 |

See accompanying notes to the financial statements.

**BELKNAP COUNTY
EXHIBIT H**

**Statement of Changes in Plant Capital and the Quasi-Enterprise Fund (Nursing Home)
For the Fiscal Years Ended December 31, 1985 and 1984**

| | Total | Bond Funds | Capital Reserve Funds | Revenue Sharing | Anti- Recession | Other General Funds |
|--|----------------|---------------|-----------------------------|--------------------|--------------------|---------------------------|
| Plant Capital - January 1, 1984 | \$ 839,068.45 | \$ 480,543.86 | \$ 20,337.21 | \$ 264,500.81 | \$ 919.80 | \$ 72,766.77 |
| Add - Source of funds for the acquisition of fixed assets | 305,198.46 | | | 268,438.84 | | 36,759.62 |
| Less - Depreciation | 57,454.69 | 20,498.95 | 2,161.46 | 20,858.40 | 204.40 | 13,731.48 |
| Less - Loss on sale of fixed assets | 2,192.33 | | | | | 2,192.33 |
| Plant Capital - December 31, 1984 | 1,084,619.89 | 460,044.91 | 18,175.75 | 512,081.25 | 715.40 | 93,602.58 |
| Add - Source of funds for the acquisition of fixed assets | 18,593.89 | | | | | 18,593.89 |
| Less - Depreciation | 68,780.32 | 20,498.95 | 2,161.46 | 31,177.13 | 204.40 | 14,738.38 |
| Plant Capital - December 31, 1985 | \$1,034,433.46 | \$ 439,545.96 | \$ 16,014.29 | \$ 480,904.12 | \$ 511.00 | \$ 97,458.09 |

See accompanying notes to financial statements.

BELKNAP COUNTY
Notes to the Financial Statements
December 31, 1985 and 1984

Summary of Significant Accounting Policies

Basis of accounting - governmental funds (general fund and capital projects funds)

Governmental fund revenues and expenditures are recognized on the modified accrual basis. Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt.

Basis of accounting - proprietary funds (enterprise and quasi-enterprise funds)

Proprietary fund revenues and expenses are recognized on the accrual basis. Revenues are recognized in the accounting period in which they are earned and become measurable; expenses are recognized in the period incurred, if measurable.

Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges (Gunstock Area Commission); or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes (Belknap County Nursing Home).

The Gunstock Area Commission is presented as an enterprise fund with a fiscal year end of September 30 which differs from the calendar year reporting period of the other funds and account groups of Belknap County.

The Belknap County Nursing Home is presented as a quasi-business activity. Belknap County determines monthly the revenues earned and expenses incurred applicable to such facility. Fixed dollar budgets are legally adopted and are integrated into the accounting system.

Supplemental data reflecting the Belknap County Delegation legally adopted budget of the Nursing Home appears in the financial statements as Statement 2. Gross expenditures (including capital outlays) of the nursing facility are budgeted prior to the reduction for expenses attributable to the

Belknap County Jail and House of Correction. The reduction of gross expense attributable to the jail and house of correction is legally budgeted as an item of nursing home revenue. Therefore, in order to compare actual expenditures with the legally required budgeted restrictions, Statement 2 states the operating expenses and capital outlays of the nursing home at their gross expenditures prior to the jail and house of correction reimbursements. Likewise, reimbursement funds received from the jail and house of correction appear as budgeted revenue.

Revenue and expense of the nursing facility presented in accordance with the generally accepted accounting principles appear as Exhibit E, a general purpose financial statement.

It is not the intent of Belknap County that all costs (expenses, including depreciation) of providing the nursing services be recovered primarily through user charges. The services are available only to those meeting certain governmental eligibility requirements. In this respect, the activity differs from that of the private enterprise.

The physical facilities of this quasi-enterprise fund are accounted for in its financial statements at cost. Depreciation of fixed assets is calculated by allocating the cost over the estimated useful lives of the assets using the straight-line method. Depreciation expense, similar to interest expense, is not included as an operating cost. It is not anticipated that user charges applicable to eligible patients will provide for the recovery of the investment. Accumulated depreciation is provided for as a reduction in fund equity.

The operating deficits of the nursing facility are financed by operating subsidy transfers from the general fund. Indebtedness acquired to finance capital acquisitions at the nursing home is included in the general long-term debt account groups. Principal and interest thereon is provided from general fund taxation.

Basis of accounting - general fixed assets and general long-term debt account groups

The general fixed assets are accounted for at cost or, if the cost is not practicably determinable, at estimated cost. Depreciation expense on fixed assets is calculated by allocating the cost over the estimated useful lives of the assets using the straight-line method. Accumulated depreciation is provided for as a reduction in fund equity.

General long-term debt is the unmatured principal of bonds, warrants, notes, or other forms of noncurrent or long-term general obligation indebtedness that is not a specific liability of any proprietary fund.

Budgets and Budgetary Accounting

Department budget requests are submitted to the County Commissioners prior to November first. The budgets include estimated revenues and expenditures for the ensuing calendar year.

Prior to December 1, the County Commissioners submit an overall budget document to the Belknap County Delegation.

Public hearings are conducted at the County Courthouse to obtain taxpayer comments.

Prior to April 1, the budget is legally enacted through passage of an ordinance by the County Delegation.

The Commissioners may apply to the County Delegation for an appropriation to be made subsequent to the adoption of the annual County budget. The Commissioners shall deliver to each member of the County Delegation the proposed supplemental appropriation and hold a public hearing on same. The County Delegation shall vote on the supplemental appropriation. On May 20, 1985 a supplemental budget of \$140,000 of Federal revenue sharing funds was approved by the County Delegation.

Budget transfers between departments within any fund and revisions that alter expenditures and revenues of any fund must be approved by the County Delegation.

Whenever it appears that the amount appropriated for a specific purpose will not be used in whole or in part for such purpose, the County Delegation may use such sum to augment other appropriations, if necessary, provided the total payments for all purposes do not exceed the total sum of appropriations.

Formal budgetary integration is employed as a management control device during the year for governmental funds and the quasi-enterprise fund.

In accordance with the requirements of the State of New Hampshire, Department of Revenue Administration, the annual budget for Federal revenue sharing fund resources is stated at an amount equal to the anticipated expenditures therefrom rather than the estimated revenue of the entitlement.

Method of accounting for operating transfers

Operating transfers are legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended such as transfers from the general fund to another governmental fund or the quasi-enterprise fund (nursing facility).

Method of accounting for grants, entitlements and shared revenues

The basis of accounting is determined by the fund type in which such revenue transactions are recorded. Transactions accounted for in the general and capital projects governmental funds are recorded on the modified accrual basis. Grants, entitlements or shared revenues received for purposes normally financed through the general fund are accounted for within that fund. Such revenues restricted by the grantor for the purchase or construction of major capital facilities are accounted for in the capital projects fund.

Specific notes applicable to governmental funds, general fixed assets and general long-term debt account groups

Note 1 - Due from Other Governments

The balance represents the amount due from the office of Revenue Sharing for Federal entitlement period 17, October 1, 1985 through September 30, 1986.

Note 2 - Investment in General Fixed Assets

Changes in General Fixed Assets for the years 1985 and 1984 are presented in schedule form and referenced to this note.

Note 3 - General Obligation Notes and Bonds Payable

Changes in general long-term debt for the years 1985 and 1984 are presented in schedule form and referenced to this note.

Refer to Notes 9 and 11 of the specific notes applicable to Gunstock Area Commission. Note 9 contains a comparative schedule of Notes and Bonds Payable as of September 30, 1985 and 1984. Note 11 contains disclosure of an additional issuance of bonds subsequent to their fiscal year ended September 30, 1985.

Note 4 - Retirement Plans

All permanent full-time employees of Belknap County could elect to join the State of New Hampshire Retirement System effective July 1, 1977. Employees hired subsequent to July 1, 1977 must enroll in the system after serving their probationary period.

The financing of the System is provided through both employee contributions and political subdivision and State employer contributions. Employee contributions are based upon a percentage of compensation at a rate fixed by statute - voluntary additional contributions are permitted under defined circumstances. Employer (State or the political subdivision) contributions

are based upon a percentage of compensation of participants for the recurring normal cost of the plan plus an amount which is applied as a reduction of the plan's unfunded accrued liability which is being amortized over a twenty year period beginning in 1973. Belknap County's portion of the unfunded accrued liability, the excess of vested benefits over plan assets at the actuarial valuation date, is not available for inclusion in this report. Such amount, however, does not represent a current demand upon the plan's resources as such vested benefits in the long-term course of the plan operation are anticipated to be disbursed over future years as retirement benefits to members.

One employee is a member of a group type of insured plan providing both an employee and employer contribution.

Total retirement cost, exclusive of the enterprise funds, was \$35,414.11 for 1985 and \$45,008.39 for 1984. In addition, \$38,387.05 was contributed in 1985 as the County's share for employees who elected to "buy-back" years of creditable service under the Court decree - see Note 7.

Note 5 - Undesignated General Fund Balance

General fund encumbrances are stated as a reservation of the fund balance. The "undesignated" portion of the fund is available for unrestricted use and is normally committed by Belknap County as estimated revenue for the subsequent year for the purpose of reducing such year's tax assessment.

Note 6 - Designated for Subsequent Years' Expenditures

Unreserved general fund equity designated for subsequent years' expenditures consists solely of Federal revenue sharing funds.

Note 7 - Contingent Liabilities

Under the act providing for the creation of the Gunstock Area Commission to manage and operate the Belknap County owned recreational area, serial notes or bonds of such Commission are considered to be a pledge of the full faith and credit of the County of Belknap. The principal and interest on such obligations have been provided for from the revenues of the Commission since its creation began by an act of the New Hampshire Legislature in 1959.

Disputed Liabilities

In accordance with welfare cost reimbursement procedures of the State of New Hampshire, Division of Welfare, governmental units are provided information on a monthly basis for expenditures made on behalf of welfare recipients for which the local unit may be liable. It is the procedure of Belknap County to examine the data, delete those claims for which liability is denied

and substantiate the reasons for such disallowance. Payment is made to the State for the County's share of welfare recipient costs for which liability is acknowledged.

In February, 1981, the State modified its billing procedure to include certain past due claims for reimbursement previously denied by the County, assumably for reasons not acceptable to the State. Such past due claims include those denied by the County due to the absence of proper liability notice, billings applicable to periods prior to liability notice and other disputes as to the County's liability for the recipient's aid. The claims covered various years back to 1972 and amounted to approximately \$62,000. Subsequent to 1981, certain past due claims have been settled with the State; however, additional claims for reimbursement have been denied by the County during the interim period to December 31, 1985. Disputed reimbursement claims amount to \$60,698.86 as at December 31, 1985. No provision has been made in the financial statements for this contingent liability.

Litigation - Retirement System

On July 13, 1981 a decree was issued by Superior Court resulting from a class action suit initiated on April 24, 1980 by The State Employees' Association of N.H., Inc. against Belknap County and The New Hampshire Retirement System.

The plaintiff alleged that the County of Belknap voted to have its employees participate in The New Hampshire Retirement System on March 21, 1946 but did not enroll newly hired employees until July 1, 1977, and sought that the County fund both its employee contributions and its own contributions for each employee hired after July 1, 1946 until July 1, 1977.

The Court ruled that:

the request by plaintiff that the Court declare the appropriate class to be all employees hired by Belknap County since July 1, 1946 is denied; the appropriate class is limited to those employees of Belknap County in service at the time the petition was entered who were eligible for membership in The New Hampshire Retirement System and who were not so enrolled,

such election to "buy-back" years of creditable service pursuant to the decree must be made within thirty (30) days after the issuance of the decree and

the request by plaintiff that the County fund the employees' accrued unfunded liability for past years service is denied; the County is required to pay the employer's share only of accrued unfunded

liability for a member's past years of service for all employees who elect to "buy-back" years of creditable service pursuant to this decree.

Late in 1981, cross-appeals were filed by both parties to the Supreme Court of New Hampshire and on July 7, 1982 the following opinion was rendered by the Supreme Court:

The decree by the trial court defining the appropriate class of employees as limited to those employees of Belknap County who were in service at the time the petition was entered has been amended to include all eligible employees whose service terminated subsequent to 1974. Additionally, relief in some form should be granted to those employees who wish to meet the "buy-back" provisions but are unable to do so because of financial hardship. The suit was remanded to Superior Court for further proceedings with respect to the size of the plaintiff class and the adequacy of the remedy ordered.

The Superior Court proceedings with respect to the size of the plaintiff class and the adequacy of the remedy ordered has not commenced. The main issue will be the establishment of the criteria for determining "financial hardship" for the purpose of providing relief in some form to be granted to those employees who wish to meet the "buy-back" provisions but are unable to do so because of financial hardship.

The County has received the results of a matrix actuarial study designed to provide an estimated liability in the event that any members of the plaintiff class elect to "buy-back" years of creditable service. No provision for an estimated liability has been included in the financial statements of Belknap County. Although the unfunded amount could be substantial, it is anticipated that any eventual funding of the system resulting from settlement of this case will occur over a future period of years. Refer to Note 4.

Litigation - Civil Rights Action

Belknap County is a defendant in a civil rights action in the United States District Court for the District of New Hampshire. The matter was tried before the Federal court in January, 1985, and, as yet, no ruling has been made by the Court. Liability was denied by the County and it is anticipated that no loss will result from such action.

Note 8 - Contingent Liabilities - Federal Funds

The County participates in the following Federally assisted programs:

| | Amount of Federal Revenue Recognized During 1985 |
|--|--|
| Department of Health and Human Services | |
| Medical assistance program (Medicaid) (Title XIX). These funds are received by the County of Belknap Nur- sing Home through the State of New Hampshire Depart- ment of Welfare. | \$984,665.88 |
| (See Statement 2 for expenditures) | |
| Department of the Treasury | |
| Revenue sharing - ORS #30-1-001-001 | \$164,655.00 |
| (See Statement 3 for expenditures) | |

The compliance audit for these programs for the year ended December 31, 1985, has not yet been received by the grantor agencies. Accordingly, the grantor agencies' decisions on the County compliance or non-compliance with applicable grant requirements will be established at some future date.

Note 9 - County Tax Revenue

A proportion of taxes granted by the County Convention is assessed to the towns and city within Belknap County on an annual basis. Revenue therefrom is recognized upon assessment.

Note 10 - Comparative Data

Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of the changes in the County's financial position and operations. However, comparative (i.e., presentation of prior year total by fund type) data has not been presented in all of the statements since their inclusion would make the statements unduly complex and difficult to read.

Total Columns on Combined Statements - Overview

Total columns on the combined statements - overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

(Schedule to Note 2) Changes in General Fixed Assets
For the Years 1985 and 1984
(by investment source and exclusive of depreciation)

| | Total | County Bond Funds | Revenue Sharing Funds | County General Funds | Anti- Recession Funds | Capital Reserve Funds | EDA Project Grant | Miscellaneous Grants |
|---|----------------|-------------------------|-----------------------------|----------------------------|-----------------------------|-----------------------------|-------------------------|-------------------------|
| Total Investment in General Fixed Assets, December 31, 1983 | \$2,402,410.43 | \$1,273,266.14 | \$ 583,054.07 | \$ 257,239.48 | \$ 8,536.43 | \$ 31,864.18 | \$ 214,000.00 | \$ 34,450.13 |
| Add - Purchases of fixed assets - 1984 | 59,115.36 | | 16,605.00 | 42,510.36 | | | | |
| Less - Fixed asset dispositions - 1984 | 10,652.00 | | | 10,652.00 | | | | |
| Total Investment in General Fixed Assets, December 31, 1984 | 2,450,873.79 | 1,273,266.14 | 599,659.07 | 289,097.84 | 8,536.43 | 31,864.18 | 214,000.00 | 34,450.13 |
| Add - Purchase of fixed assets - 1985 | 50,398.21 | | | 50,398.21 | | | | |
| Less - Fixed asset dispositions - 1985 | 50,212.96 | | | 50,212.96 | | | | |
| Total Investment in General Fixed Assets, December 1985 | \$2,451,059.04 | \$1,273,266.14 | \$ 599,659.07 | \$ 289,283.09 | \$ 8,536.43 | \$ 31,864.18 | \$ 214,000.00 | \$ 34,450.13 |

**(Schedule to Note 3) Changes in General Long-term Debt
For the Years 1985 and 1984**

| | 1985 | 1984 |
|---|---------------|---------------|
| Debt balance, January 1 | | |
| Payment thereon to be provided from future General Fund taxation revenue | \$ 500,000.00 | \$ 610,000.00 |
| 1. Bond issue dated November 1, 1964, original amount \$280,000.00, interest rate 3.20%, proceeds used for new wing at County nursing facility | | |
| Principal balance due January 1 | | \$ 10,000.00 |
| Principal paid | | \$ 10,000.00 |
| Principal balance due December 31 | \$ | \$ |
| 2. Bond issue, dated August 1, 1975, original amount \$1,000,000.00, interest rate 6.95%, proceeds for Court house improvement project | | |
| Principal balance due January 1 | \$ 550,000.00 | \$ 600,000.00 |
| Principal paid | 50,000.00 | 50,000.00 |
| Principal balance due December 31 | \$ 500,000.00 | \$ 550,000.00 |
| Total Debt Balance, December 31 | \$ 500,000.00 | \$ 550,000.00 |

The following future year's principal debt reduction is as follows:

| Year | Amount |
|------------------------|---------------|
| 1986 | \$ 50,000.00 |
| 1987 | 50,000.00 |
| 1988 | 50,000.00 |
| 1989 | 50,000.00 |
| 1990 | 50,000.00 |
| 1991 and thereafter | 250,000.00 |
| Total | \$ 500,000.00 |

BELKNAP COUNTY

Notes to the Financial Statements

September 30, 1985 and 1984

The Gunstock Area Commission was incorporated as a body politic and agency of the County of Belknap by Act of the New Hampshire General Court, effective September 15, 1959, to provide for the operation and maintenance of the former Belknap County Recreational Area. The commission is authorized to borrow funds to accomplish its purposes upon approval by the County Convention and its serial notes and bonds shall be payable from its revenue and be considered to be a pledge of the full faith and credit of the County of Belknap.

Significant Accounting Policies of Gunstock Area Commission

Accounting Method

Assets, liabilities, income and expense are reflected under the accrual method of accounting.

Inventories

Merchandise available for sale is valued at the lower of cost (under the first-in, first-out method), or market.

Prepaid Repair Parts

Major repair parts are valued at cost under the specific identification method.

Replacement parts and supplies are valued at cost under the first-in, first-out method (FIFO).

Property and Equipment

Property and equipment are carried at cost. When retired, sold or otherwise disposed of, the related costs and accumulated depreciation are removed from the respective accounts and the net difference, if any, less any amount realized from disposition, is reflected in earnings.

Depreciation of property and equipment is computed on the straight-line method over the estimated useful lives of the assets as follows:

| | Life-Years |
|----------------------------|------------|
| Roads and Parking Area | 5-25 |
| Buildings and Improvements | 3-33 |
| Tows and Lifts | 2-33 |

| | |
|---------------------------------------|-------|
| Mobile Equipment | 3-15 |
| Restaurant Equipment and Improvements | 3-10 |
| Office Equipment | 3-20 |
| Sewage Modification | 20-33 |
| Other Equipment and Improvements | 3-30 |
| Camping Equipment and Building | 2-33 |
| Swimming Pool and Equipment | 5-20 |
| Ski Shop Equipment | 3-10 |
| Ski Touring Equipment | 3-7 |
| Lounge Equipment | 5-10 |
| Ski School Equipment | 5 |

Specific Notes Applicable to Gunstock Area Commission

Note 1 - Receivables

| | September 30 | |
|---|------------------|---------------------|
| | 1985 | 1984 |
| Heritage Conservation and Recreation Service-Projects #7 and #8 | \$ 661.00 | \$ 51,645.00 |
| Other | | 3,748.00 |
| Total | <u>\$ 661.00</u> | <u>\$ 55,393.00</u> |

Note 2 - Prepaid Items

| | | |
|--|---------------------|---------------------|
| Insurance | \$ 29,296.00 | \$ 21,880.00 |
| Real estate taxes - Town of Gilford, N.H. | 3,293.00 | 3,293.00 |
| Supplies | 3,694.00 | 1,700.00 |
| Trams and tow repair parts | 18,823.00 | 18,823.00 |
| Mobile equipment repair parts | 19,073.00 | 19,073.00 |
| Retirement expense | 399.00 | |
| Total | <u>\$ 74,578.00</u> | <u>\$ 64,769.00</u> |

Note 3 - Accrued Liabilities

| | | |
|-------------------|---------------------|---------------------|
| Payroll | \$ 7,832.00 | \$ 7,435.00 |
| Real estate taxes | 6,586.00 | 6,586.00 |
| Interest | 12,171.00 | 15,639.00 |
| Other | 231.00 | 2,450.00 |
| Total | <u>\$ 26,820.00</u> | <u>\$ 32,110.00</u> |

Note 4 - Deposits were made toward equipment to be delivered after September 30, 1984. The total commitments on the equipment were \$116,847.00 leaving balances due of \$87,473.00 as of September 30, 1984. \$96,847.00 of total was paid from the proceeds of the loans as explained in Note 6.

Note 5 - During the fiscal year ended September 30, 1982, the Gunstock Area Commissioners authorized two applications to the Heritage Conservation and Recreation Service (HCRS) for 50 percent matching funds for two projects:

1. Acquisition of approximately 80 acres of additional land (a donation of land was received in December, 1981 and used as the Area's matching amount of \$22,000.00) and improvement of such land with cross country trails and camping facilities. HCRS approved this project (Gunstock Area II designated as Project #7 in the financial statements) in September, 1981. In July, 1983 an additional \$7,500.00 was granted from the Land and Water Conservation program for a new parking area. This project was completed as of September 1, 1984.

| | |
|---|--------------|
| Total cost of the project | \$ 59,000.00 |
| Total HCRS reimbursements received against expenses incurred through September 30, 1985 | \$ 29,468.00 |

2. Major campground improvements, alpine and cross country trail development, snowmaking improvements, and other improvements to physical facilities. HCRS approved matching funds of \$82,500.00 for this project. (Gunstock Area III designated as Project #8 in the financial statements) on May 3, 1982; HCRS approved an additional \$42,500.00 on February 27, 1984 (as Amendment #1 to the project) to make a new total of \$125,000.00 participation.

| | |
|---|---------------|
| Total revised anticipated cost of the project | \$ 250,000.00 |
| Costs incurred to September 30, 1985 | \$ 202,393.00 |
| Total HCRS reimbursements received against expenses incurred through September 30, 1985 | \$ 61,263.00 |
| Present anticipated reimbursement from HCRS | \$ 661.00 |

Note 6 - On June 4, 1984, the Belknap County Delegation authorized the borrowing of \$426,000.00 to fund major improvements in snowmaking equipment, camping and parking improvements and expansion, additional snow grooming equipment, and major repairs to the chair lifts. The money was borrowed from the Laconia Peoples Bank and Trust on July 3, 1984 with interest at 60 per cent of the prime rate to be adjusted on the first day of each month, payable in arrears semi-annually. The principal amounts are to be repaid

as follows: 1) Twenty (20) payments of \$17,000.00 and 2) Five (5) payments of \$17,200.00, thereby requiring payments of \$34,200.00 on July 3, 1985 through July 3, 1989 and \$17,000.00 on July 3, 1990 through July 3, 2004.

Some of the individual projects for which this money was borrowed are to be partially funded under HCRS Project #8 (See Note 5). During the current year, and additional \$6,822.00 was paid on the principal of the twenty-year notes. This payment was made from a reimbursement received from HCRS, as required by the original borrowing authorization by the Belknap County Delegation.

Net costs incurred on these specific projects were \$390,173.00 as of September 30, 1985, and \$132,245.00 as of September 30, 1984. The balances in the amounts of \$116,827.00 and \$293,755.00 are included in restricted assets on the balance sheet.

Note 7 - Effective April 1, 1973, the Gunstock Area Commission entered into a comprehensive prototype of insured pension trust agreement (money purchase plan). The plan provides for participation by all full-time employees with three years service, with no minimum entry age, and a maximum entry age of 55. Money purchase contributions are set at 10 per cent of salary. Contributions are made at a rate of 7 per cent by employer and 3 per cent by employees. Prior service is not funded. The normal retirement benefit basic settlement is a life annuity with payments guaranteed for 10 years. Employee contributions are fully vested, and vesting in employer contributions is provided on a 15-year sliding scale.

The pension expense for the year ended September 30, 1985 is \$13,351.00.

During the year ended September 30, 1984, two participants withdrew from the plan due to termination of employment. The total forfeitures (unvested accounts) for these two individuals were \$10,968.00. Actual total expense for the year was \$8,904.00. Since forfeitures are not applied to the 7 per cent contributions of the employer, a negative expense is reported in the financial statements in the amount of \$2,064.00.

Note 8 - Property and Equipment

Refer to Schedule to Note 8.

Note 9 - Notes and Bonds Payable

Refer to schedule to Note 9. The notes and bonds payable require the

following total annual principal payments during the fiscal years ending September 30:

| | |
|---------------------|--------------|
| 1986 | \$138,319.00 |
| 1987 | \$133,981.00 |
| 1988 | \$144,750.00 |
| 1989 | \$149,200.00 |
| 1990 | \$142,000.00 |
| 1991 and thereafter | \$496,179.00 |

Note 10 - During the year ended September 30, 1985 the Gunstock Area commissioners submitted an application to the Heritage Conservation and Recreation Service (HCRS) requesting matching funds for improvements to: the pond, roads and parking, and snowmaking equipment. The estimated total cost of the project (to be reported as HCRS #9 in the financial statements) is \$130,000.00. Matching funds of \$35,000.00 (included in the total cost) were approved by HCRS on September 25, 1985. The approved completion date is December 31, 1986.

Note 11 - Subsequent Events

On September 16, 1985, the Belknap County Delegation authorized the borrowing of \$9,500,000.00 to fund major improvements and major expansion to the facilities at the Gunstock Area over the next five years. On December 1, 1985, \$7,500,000.00 of 20 year bonds were issued carrying an effective interest rate of 8.44%.

During the year ended September 30, 1985, \$71,857.00 of expenses were incurred and recorded as construction in progress toward this project.

GUNSTOCK AREA COMMISSION
 (Schedule to Note 8) Comparative Schedule of Property and Equipment
 As of September 30, 1985 and 1984

| | September 30, 1985 | | | September 30, 1984 | | |
|---------------------------------------|-----------------------|-----------------------------|-------------------|-----------------------|-----------------------------|-------------------|
| | Cost | Accumulated Depreciation | Net Book Value | Cost | Accumulated Depreciation | Net Book Value |
| Land and land improvements | \$ 634,856.00 | \$ | \$ 634,856.00 | \$ 629,346.00 | \$ | \$ 629,346.00 |
| Roads and parking areas | 181,232.00 | 143,071.00 | 38,161.00 | 181,232.00 | 141,795.00 | 39,437.00 |
| Buildings | 439,869.00 | 243,201.00 | 196,668.00 | 436,466.00 | 223,750.00 | 212,716.00 |
| Tow and lift buildings and equipment | 2,326,609.00 | 1,285,046.00 | 1,041,563.00 | 2,097,642.00 | 1,176,391.00 | 921,251.00 |
| Mobile equipment | 550,500.00 | 341,104.00 | 209,396.00 | 486,215.00 | 299,032.00 | 187,183.00 |
| Restaurant equipment and improvements | 59,730.00 | 41,313.00 | 18,417.00 | 58,543.00 | 38,962.00 | 19,581.00 |
| Office equipment | 15,340.00 | 11,769.00 | 3,571.00 | 15,340.00 | 10,410.00 | 4,930.00 |
| Sewerage modification | 212,897.00 | 89,543.00 | 123,354.00 | 212,897.00 | 81,163.00 | 131,734.00 |
| Other equipment | 159,349.00 | 113,762.00 | 45,587.00 | 157,023.00 | 104,370.00 | 52,653.00 |
| Camping buildings and equipment | 76,532.00 | 52,760.00 | 23,772.00 | 73,642.00 | 50,455.00 | 23,187.00 |
| Swimming pool and equipment | 64,959.00 | 64,959.00 | | 64,959.00 | 63,261.00 | 1,698.00 |
| Ski touring equipment | 11,804.00 | 8,461.00 | 3,343.00 | 11,069.00 | 6,476.00 | 4,593.00 |
| Ski shop equipment | 72,031.00 | 53,023.00 | 19,008.00 | 60,603.00 | 43,896.00 | 16,707.00 |
| Ski school equipment | 1,195.00 | 1,135.00 | 60.00 | 1,195.00 | 896.00 | 299.00 |
| Lounge equipment | 17,101.00 | 6,728.00 | 10,373.00 | 14,077.00 | 5,005.00 | 9,072.00 |
| | <u>\$4,824,004.00</u> | <u>\$2,455,875.00</u> | | <u>\$4,500,249.00</u> | <u>\$2,245,862.00</u> | |
| Property and Equipment - | | | | | | |
| Net of Accumulated Depreciation | | | \$2,368,129.00 | | | \$2,254,387.00 |

GUNSTOCK AREA COMMISSION
(Schedule to Note 9) Comparative Statement of Notes and Bonds Payable
As of September 30, 1985 and 1984

| | September 30, 1985 | | | September 30, 1984 | | |
|---|-----------------------|----------------------|-----------------------|-----------------------|----------------------|-----------------------|
| | Total | Short-Term Portion | Long-Term Portion | Total | Short-Term Portion | Long-Term Portion |
| Fifteen-Year Serial Bonds: 6.25% dated September 21, 1970 | \$ | \$ | \$ | \$ 20,000.00 | \$ 20,000.00 | \$ |
| Eight-Year Serial Notes - Laconia Peoples Bank & Trust: 4.88% dated September 1, 1978 | 25,000.00 | 25,000.00 | | 50,000.00 | 25,000.00 | 25,000.00 |
| Fifteen-Year Serial Notes - Laconia Peoples Bank & Trust: 6.49% dated October, 1979 | 135,000.00 | | 135,000.00 | 150,000.00 | | 150,000.00 |
| Ten-Year Serial Notes - Laconia Peoples Bank & Trust: 8.00% dated January 28, 1980 | 150,000.00 | 30,000.00 | 120,000.00 | 180,000.00 | 30,000.00 | 150,000.00 |
| Ten-Year Municipal Bonds - N.H. Municipal Bond Bank: 11.60% dated March 10, 1982 | 495,000.00 | 45,000.00 | 450,000.00 | 535,000.00 | 40,000.00 | 495,000.00 |
| Five-Year Note - Laconia Peoples Bank & Trust: Interest at 60% of prime rate dated July 3, 1984 (Note 6) | 68,800.00 | 17,200.00 | 51,600.00 | 86,000.00 | 17,200.00 | 68,800.00 |
| Twenty-Year Note - Laconia Peoples Bank & Trust: Interest at 60% of prime rate dated July 3, 1984 (Note 6) | 316,178.00 | 17,000.00 | 299,178.00 | 340,000.00 | 17,000.00 | 323,000.00 |
| Four-Year Note - Central N.H. Refuse Equipment Inc. 15.00% dated October 4, 1984 | 14,451.00 | 4,119.00 | 10,332.00 | none | none | none |
| Totals | <u>\$1,204,429.00</u> | <u>\$ 138,319.00</u> | <u>\$1,066,110.00</u> | <u>\$1,361,000.00</u> | <u>\$ 149,200.00</u> | <u>\$1,211,800.00</u> |

BELKNAP COUNTY

Notes to the Financial Statements

December 31, 1985 and 1984

Specific notes applicable to Belknap County Nursing Home

Note 1 - Inventories

Inventories have been stated at the lower of cost or market. Cost has been determined by the first-in, first-out method and market represents the lower of the replacement cost or the estimated net realizable value.

Note 2 - Property and Equipment

Property and equipment are carried at cost. When retired, sold or otherwise disposed of, the related carrying cost and accumulated depreciation are removed from the respective accounts and the net difference, if any, less any amount realized from disposition, is reflected as a change in plant capital.

Depreciation of property and equipment is computed on the straight-line method over the estimated useful lives of the assets as follows:

| | Life-Years |
|---------------------------|------------|
| Land improvements | 10-15 |
| Building and improvements | 10-40 |
| Hospital equipment | 5-15 |
| Kitchen equipment | 5-15 |
| Laundry equipment | 5-15 |
| Maintenance equipment | 5-15 |
| Vehicles | 3-5 |

Note 3 - Accounts Payable

| | December 31 | |
|--|--------------------|--------------------|
| | 1985 | 1984 |
| Accounts Payable-trade | \$24,441.46 | \$16,029.24 |
| Accounts and retainages payable-construction | | 23,849.19 |
| Escrow-patient funds | 39,200.56 | 39,422.31 |
| Escrow-State of New Hampshire | 18,128.10 | 16,809.92 |
| Total | <u>\$81,770.12</u> | <u>\$96,110.66</u> |

Note 4 - Retirement Plan

Eligible employees of the Nursing Home are members of the County unit of the State of New Hampshire Retirement System. Retirement cost was \$20,673.10 for 1985 and \$21,747.10 for 1984.

Statement 1

BELKNAP COUNTY

Detailed Statement of General Fund Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual

For the Fiscal Years Ended December 31, 1985 and 1984 Actual

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> | <u>Actual Prior Year</u> |
|------------------------------------|----------------|----------------|---|------------------------------|
| <u>Revenues</u> | | | | |
| <u>Taxes</u> | | | | |
| Towns and City | \$3,570,600.00 | \$3,570,600.00 | \$ | \$3,240,000.00 |
| <u>Charges for Services</u> | | | | |
| Registry of Deeds | 260,000.00 | 348,800.28 | 88,800.28 | 263,140.95 |
| Sheriff's Department | 60,750.00 | 79,399.87 | 18,649.87 | 66,006.03 |
| Fire Dispatch | 65,530.00 | 65,531.19 | 1.19 | 59,200.83 |
| Total | 386,280.00 | 493,731.34 | 107,451.34 | 388,347.81 |
| <u>Intergovernmental</u> | | | | |
| Revenue sharing | 190,000.00 | 164,655.00 | (25,345.00) | 191,007.00 |
| <u>Interest</u> | | | | |
| Investments | 150,000.00 | 219,295.90 | 69,295.90 | 187,795.24 |
| Late taxes | | | | |
| Total | 150,000.00 | 219,295.90 | 69,295.90 | 187,795.24 |
| <u>Miscellaneous</u> | | | | |
| Jail receipts | 31,503.00 | 23,414.01 | (8,088.99) | 10,028.53 |
| Rent | 6,120.00 | 6,120.00 | | 6,610.00 |
| Micellaneous | 16,197.00 | 70,040.27 | 53,843.27 | 59,493.38 |
| Total | 53,820.00 | 99,574.28 | 45,754.28 | 76,131.91 |
| Total Revenues | 4,350,700.00 | 4,547,856.52 | 197,156.52 | 4,083,281.96 |
| <u>Expenditures</u> | | | | |
| <u>General government</u> | | | | |
| General administration | 74,599.00 | 72,896.12 | 1,702.88 | 79,854.69 |
| Finance | 64,844.00 | 63,001.30 | 1,842.70 | 59,212.79 |
| County Attorney | 65,739.00 | 63,130.51 | 2,608.49 | 62,008.47 |
| Superior Court - | | | | |
| Assessment | 127,627.00 | 83,169.00 | 44,458.00 | 66,256.49 |
| Registry of Deeds | 160,648.00 | 164,323.88 | (3,675.88) | 154,011.21 |
| Courthouse maintenance | 105,126.00 | 98,525.02 | 6,600.98 | 102,049.87 |
| Legal Services | 5,000.00 | 1,722.93 | 3,277.07 | 7,874.22 |
| Contingency | 43,176.00 | 43,202.38 | (26.38) | 4,227.01 |
| County Delegation | 8,000.00 | 8,896.53 | (896.53) | 7,654.23 |
| Total | 654,759.00 | 598,867.67 | 55,891.33 | 543,148.98 |

Public Safety

| | | | | |
|---------------------------|--------------|--------------|------------|--------------|
| Sheriff's Department | 496,891.00 | 472,021.56 | 24,869.44 | 477,552.16 |
| County Jail | 717,753.00 | 664,650.92 | 53,102.08 | 593,383.21 |
| Lakes Region Fire | | | | |
| Dispatch Center | 181,647.00 | 181,647.00 | | 172,610.00 |
| Laconia Airport Authority | 157,035.00 | 72,727.90 | 84,307.10* | 20,000.00 |
| Total | 1,553,326.00 | 1,391,047.38 | 162,278.62 | 1,263,545.37 |

Health

| | | | | |
|---------------------|-----------|-----------|--|-----------|
| Lakes Region Mental | | | | |
| Health Center, Inc. | 45,000.00 | 45,000.00 | | 45,000.00 |
| Medical Referee | 8,400.00 | 8,400.00 | | 8,400.00 |
| Lakes Region | | | | |
| Drug Abuse | 3,000.00 | 3,000.00 | | 3,000.00 |
| Total | 56,400.00 | 56,400.00 | | 56,400.00 |

Welfare

| | | | | |
|--------------------|--------------|--------------|-------------|--------------|
| Welfare assistance | 1,164,895.00 | 1,203,918.90 | (39,023.90) | 973,423.70 |
| Meals on Wheels | 14,974.00 | 14,974.00 | | 14,974.00 |
| Lakes Region | | | | |
| Community Services | 10,000.00 | 10,000.00 | | 10,000.00 |
| Community Action | | | | |
| Program | | | | |
| Transporation | 11,007.00 | 11,007.00 | | 6,000.00 |
| Total | 1,200,876.00 | 1,239,899.90 | (39,023.90) | 1,004,337.70 |

Education

| | | | | |
|--------------------|------------|------------|-----|-----------|
| County Cooperative | | | | |
| Extension Service | 91,000.00 | 90,999.96 | .04 | 83,240.00 |
| Soil Conservation | | | | |
| Service | 16,945.00 | 16,945.00 | | 9,174.00 |
| Community Action | | | | |
| Program | | | | |
| Family Planning | 6,000.00 | 6,000.00 | | 6,000.00 |
| Total | 113,945.00 | 113,944.96 | .04 | 98,414.00 |

Capital Outlay

| | | | | |
|------------------------|-----------|-----------|------------|-----------|
| General administration | | 5,992.00 | (5,992.00) | |
| Courthouse | | | | 1,960.00 |
| County Jail | 14,350.00 | 9,224.90 | 5,125.10 | 16,605.00 |
| County Attorney | 400.00 | | 400.00 | 488.89 |
| Sheriff's Department | 11,016.00 | 10,663.34 | 352.66 | 39,236.47 |
| Registry of Deeds | 8,620.00 | 16,663.20 | (8,043.20) | 825.00 |
| Total | 34,386.00 | 42,543.44 | (8,157.44) | 59,115.36 |

*This amount is included in fund balance - designated for subsequent year's expenditures

Debt Service

Principal retirement

Courthouse

improvements

50,000.00

50,000.00

50,000.00

Jail addition

10,000.00

Total

50,000.00

50,000.00

60,000.00

Interest

Courthouse

improvements

38,225.00

38,225.00

41,700.00

Jail addition

320.00

Tax anticipation notes

186,000.00

185,868.90

131.10

170,294.40

Total

224,225.00

224,093.90

131.10

212,314.40

Total Expenditures

3,887,917.00

3,716,797.25

171,119.75

3,297,335.81

Excess of Revenues Over
Expenditures

462,783.00

831,059.27

368,276.27

785,946.15

Other Financing Uses

Transfers out to the

Quasi-Enterprise Fund

Operating subsidy

712,783.00

635,000.00

77,783.00

576,000.00

Plant capital

268,438.84

Total

712,783.00

635,000.00

77,783.00

844,438.84

Excess of Revenues Over
(Under) Expenditures
and Other Uses

(250,000.00)

196,059.27

446,059.27

(58,492.69)

Fund Balance - January 1

474,030.39

474,030.39

532,523.08

Fund Balance - December 31

\$ 224,030.39

\$ 670,089.66

\$ 446,059.27

\$ 474,030.39

See accompanying notes to financial statements.

Statement 2

BELKNAP COUNTY

**Statement of Quasi-Enterprise Fund Revenues, Expenses and Changes in
Retained Earnings - Budget and Actual on Budgetary Basis
For the Fiscal Years Ended December 31, 1985 and 1984 Actual**

| | <u>Budget</u> | <u>Actual on Budgetary Basis</u> | <u>Variance Favorable (Unfavorable)</u> | <u>Actual on Budgetary Basis Prior Year</u> |
|---|---------------------|--|---|---|
| Revenues | | | | |
| Room care | \$1,361,038.00 | \$1,390,928.19 | \$ 29,890.19 | \$1,272,906.46 |
| Other (Including reimbursements) | 81,478.00 | 74,313.63 | (7,164.37) | 66,011.43 |
| Total Revenues | <u>1,442,516.00</u> | <u>1,465,241.82</u> | <u>22,725.82</u> | <u>1,338,917.89</u> |
| Expenditures | | | | |
| Current | | | | |
| Administration | 137,502.00 | 132,362.14 | 5,139.86 | 126,379.15 |
| Dietary | 424,317.00 | 408,155.05 | 16,161.95 | 376,187.03 |
| Nursing | 1,102,835.00 | 1,023,151.19 | 79,683.81 | 905,525.07 |
| Property and related expenses | 146,686.00 | 142,484.85 | 4,201.15 | 137,042.65 |
| Laundry and linen | 64,547.00 | 62,937.34 | 1,609.66 | 50,028.42 |
| Housekeeping | 109,929.00 | 105,939.44 | 3,989.56 | 118,279.17 |
| Physicians and pharmacy | 50,514.00 | 66,174.51 | (15,660.51) | 57,468.32 |
| Activities, physical therapy and special services | 113,919.00 | 101,386.01 | 12,532.99 | 93,412.07 |
| Capital outlay | 4,550.00 | 20,512.97 | (15,962.97) | 27,662.22 |
| Contingency | 500.00 | 500.00 | | 10,604.00 |
| Total Expenditures | <u>2,155,299.00</u> | <u>2,063,603.50</u> | <u>91,695.50</u> | <u>1,902,588.10</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(712,783.00)</u> | <u>(598,361.68)</u> | <u>114,421.32</u> | <u>(563,670.21)</u> |
| Other Financing Sources | | | | |
| Operating transfers in | 712,783.00 | 635,000.00 | (77,783.00) | 576,000.00 |
| Excess of Revenues and Other Sources Over (Under) Expenditures | <u>None</u> | <u>36,638.32</u> | <u>36,638.32</u> | <u>12,329.79</u> |
| Retained Earnings - January 1 | <u>64,894.88</u> | <u>64,894.88</u> | | <u>52,565.09</u> |
| Retained Earnings - December 31 | <u>\$ 64,894.88</u> | <u>\$ 101,533.20</u> | <u>\$ 36,638.32</u> | <u>\$ 64,894.88</u> |

See accompanying notes to financial statements in regard to the method employed in the adoption of the above budget and the comparison of such budget with actual data on a budgetary basis.

Statement 3

BELKNAP COUNTY

Statement of Federal Revenue Sharing Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual

For the Fiscal Years Ended December 31, 1985 and 1984 Actual

| | Budget | Actual | Variance Favorable (Unfavorable) | Actual Prior Year |
|---|----------------------------|----------------------------|--|----------------------------|
| Revenues | | | | |
| Intergovernmental Federal revenue sharing | \$190,000.00 | \$164,655.00 | \$(25,345.00) | \$191,007.00 |
| Interest | | 6,726.66 | 6,726.66 | 15,431.23 |
| Total Revenues | <u>190,000.00</u> | <u>171,381.66</u> | <u>(18,618.34)</u> | <u>206,438.23</u> |
| Expenditures | | | | |
| Principal debt - Courthouse | 50,000.00 | 50,000.00 | | 50,000.00 |
| Principal debt - jail | | | | 10,000.00 |
| Laconia Airport Authority | 140,000.00 | 55,692.90 | 84,307.10 | |
| Capital outlay - jail | | | | 16,605.00 |
| Total Expenditures | <u>190,000.00</u> | <u>105,692.90</u> | <u>84,307.10</u> | <u>76,605.00</u> |
| Excess of Revenues Over Expenditures | | <u>65,688.76</u> | <u>65,688.76</u> | <u>129,833.23</u> |
| Other Financing Uses | | | | |
| Transfers out to the Quasi-Enterprise Fund Plant Capital | | | | <u>268,438.84</u> |
| Excess of Revenues Over (Under) Expenditures and Other Uses | | <u>65,688.76</u> | <u>65,688.76</u> | <u>(138,605.61)</u> |
| Fund Balance - Designated for subsequent years' expenditures - January 1 | <u>207,828.06</u> | <u>207,828.06</u> | | <u>346,433.67</u> |
| Fund Balance - Designated for subsequent years' expenditures - December 31 | <u><u>\$207,828.06</u></u> | <u><u>\$273,516.82</u></u> | <u><u>\$ 65,688.76</u></u> | <u><u>\$207,828.06</u></u> |

BELKNAP COUNTY
SCHEDULE 1
Schedule of General Fixed Assets Account Group - By Department
As at December 31, 1985 and 1984

| | December 31, 1985 | | | | |
|---------------------------------|-------------------|---------------|-----------------------|--------------|--------------|
| | Total | Land | Building Improvements | Equipment | Vehicles |
| General Government | | | | | |
| Commissioners' Office | \$ 38,334.90 | \$ | \$ | \$ 38,334.90 | \$ |
| Welfare Office | 2,146.01 | | | 2,146.01 | |
| Registry of Deeds | 68,895.80 | | | 68,895.80 | |
| Registry of Probate | 17,705.38 | | | 17,705.38 | |
| Maintenance Department | 3,669.03 | | | 3,669.03 | |
| County Attorney | 4,745.38 | | | 4,745.38 | |
| Manpower Office | 1,430.75 | | | 1,430.75 | |
| Superior Court | 111,536.79 | | | 111,536.79 | |
| Sheriff's Department | 167,135.98 | | | | |
| General Government Buildings | 1,451,352.64 | 144,828.55 | 1,306,524.09 | 112,743.98 | 54,392.00 |
| County Jail | 584,106.38 | | 504,772.01 | 62,729.37 | 16,605.00 |
| Total General Fixed Assets | 2,451,059.04 | 144,828.55 | 1,811,296.10 | 423,937.39 | 70,997.00 |
| Less - Accumulated Depreciation | 869,784.96 | | 546,891.69 | 274,788.91 | 48,104.36 |
| General Fixed Assets (Net) | \$1,581,274.08 | \$ 144,828.55 | \$1,264,404.41 | 149,148.48 | \$ 22,892.64 |

December 31, 1984

| | Total | Land | Buildings and Improvements | Equipment | Vehicles |
|--|-----------------------|----------------------|-------------------------------|-------------------|---------------------|
| General Government | | | | | |
| Commissioners' Office | \$ 37,664.50 | \$ | \$ | \$ 37,664.50 | \$ |
| Welfare Office | 2,146.01 | | | 2,146.01 | |
| Registry of Deeds | 62,965.06 | | | 62,965.06 | |
| Registry of Probate | 18,880.38 | | | 18,880.38 | |
| Maintenance Department | 3,755.03 | | | 3,775.03 | |
| County Attorney | 6,120.68 | | | 6,120.68 | |
| Manpower Office | 1,430.75 | | | 1,430.75 | |
| Superior Court | 116,586.43 | | | 116,586.43 | |
| Sheriff's Department | 172,742.89 | | | 118,350.89 | 54,392.00 |
| General Government Buildings | 1,451,352.64 | 144,828.55 | 1,306,524.09 | | |
| County Jail | 577,229.12 | | 504,772.01 | 55,852.11 | 16,605.00 |
| Total General Fixed Assets | 2,450,873.49 | 144,828.55 | 1,811,296.10 | 423,751.84 | 70,997.00 |
| Less - Accumulated Depreciation | 783,241.88 | | 481,513.09 | 270,073.03 | 31,655.76 |
| General Fixed Assets (Net) | \$1,667,631.61 | \$ 144,828.55 | \$1,329,783.01 | 153,678.81 | \$ 39,341.24 |

BELKNAP COUNTY
Narrative Explanations (useful in understanding
individual fund and account group statements
and schedules).

The financial presentations under the caption in the table of contents General Purpose Financial Statements reflect the resources and operational results of the various funds in a combined status. The exhibits and schedules presented in the table of contents captioned Individual Fund and Account Group Statements and Schedules are presented when applicable where a governmental unit has only one fund of a given type and for account groups considered necessary to present supplemental data in detail which agrees with various totals appearing in the general purpose financial statements.

Statement 1 presents, in greater detail, the types of revenue and expenditures as contained in the general fund overview. The general fund is the only governmental fund for which annual budgets are legally adopted. Statement 2 presents similar detail for the quasi-enterprise fund - a proprietary fund type for which annual budgets are legally adopted.

The financial statements presented under the caption in the table of contents General Purpose Financial Statements contain only those statements necessary to report the financial position and operating results of the County's individual funds and account groups, to demonstrate compliance with finance-related legal and contractual requirements and to assure adequate disclosure at the individual fund entity level. Those statements and schedules necessary for these purposes are required.

Capital projects funds account for financial resources to be used for the acquisition or construction of major capital facilities. Equipment and minor improvement outlays continue to be presented as general fund expenditures.

Report of the Registry of Deeds

To the Honorable Commissioners of Belknap County:

The year 1985 saw many changes for the Registry of Deeds office.

One of the major changes, was the retirement of Mrs. Lora M. Dunleavy, Deputy Registrar for the past 19 years. Mrs. Dunleavy was tendered a surprise retirement party on June 14th. The affair was attended by many local attorneys, bankers, title abstractors, real estate brokers and registered land surveyors. Belknap County lost a most loyal and devoted worker. She will be greatly missed and wish her a happy retirement.

The volume of work for 1985 increased by 27%. In 1984, there were 12,933 documents recorded, and in 1985 that figure increased to 16,338. Not included in the above figures, are all the plans and taxes which are also recorded at the Registry.

Due to the ever-increasing number of plans being recorded, we found it necessary to expand into a third vault. In this vault we were able to put 96 plan books and 175 old deed books which filled it to capacity. However, should the volume continue at its present rate, we will be faced with a space problem once again in the very near future.

The report that follows will show the comparison of receipts monthly for the Registry of Deeds for the years 1983, 1984, and 1985:

Comparison of Receipts - Registry of Deeds

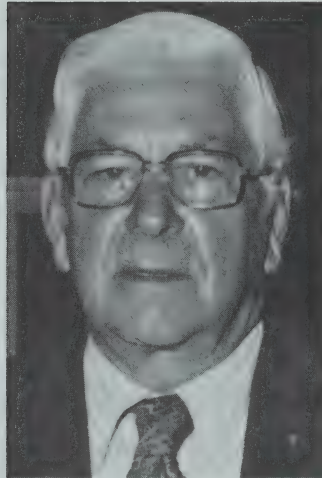
| | 1983 | 1984 | 1985 | |
|-----------|------------|------------|------------|-------------|
| January | 8,364.46 | 15,482.59 | 20,964.12 | 5,481.53 + |
| February | 10,410.79 | 16,647.22 | 19,371.39 | 2,724.17 + |
| March | 12,927.53 | 18,825.71 | 18,837.87 | 12.16 + |
| April | 13,675.57 | 16,117.31 | 22,938.12 | 6,820.81 + |
| May | 16,586.23 | 23,345.36 | 32,411.20 | 9,065.84 + |
| June | 15,368.50 | 23,690.15 | 25,020.37 | 1,330.22 + |
| July | 18,157.35 | 25,158.57 | 40,866.21 | 15,707.64 + |
| August | 19,230.48 | 28,795.65 | 35,222.76 | 6,427.11 + |
| September | 19,567.61 | 23,901.65 | 37,863.70 | 13,962.05 + |
| October | 23,282.15 | 26,165.65 | 34,540.10 | 8,374.45 + |
| November | 15,591.38 | 21,903.00 | 27,369.92 | 5,466.92 + |
| December | 25,801.26 | 23,245.05 | 32,929.35 | 9,684.30 + |
| | 198,963.31 | 263,377.91 | 348,335.11 | 85,057.20 + |

As shown on the comparison of receipts, our gross income for 1985 was \$348,335.11. Our total budget expenditures were \$180,987.08 showing a net profit of \$167,348.03 for the year of 1985.

I would like to thank the Commissioners and the Delegation members for their continued support and cooperation.

A special thank you to my devoted staff, for their continued loyalty and support.

Respectfully submitted,
Everett D. Wheeler
Registrar of Deeds



Everett D. Wheeler
Registrar of Deeds

Report of the County Home Administrator

To the Honorable Commissioners of Belknap County:

Throughout the year of 1985, we have seen continued quality care given by a truly dedicated staff. It has often been said that it takes a special kind of person to work in Geriatrics and it is my belief that the Belknap County Nursing Home has more than its share of special persons.

Several personnel changes took place in 1985. Mary K. Atwood became our Activities Director after serving for over ten years in our Business Office. She brought new ideas and vitality to the Activities Department. Her commitment to our residents is evident daily. Mrs. Atwood's success is directly proportionate to her efforts.

We recently welcomed Carole B. Boehle, R.N., as our Social Services Director. She was previously employed by the Lakes Region General Hospital for the past nineteen years, most recently as Assistant Director of Nurses. Her personality, work ethics, and genuine concern for the elderly have added new dimensions to the Social Services Department.

Our physical plant continues to serve us well. Through the combined efforts of the Maintenance and Housekeeping Departments, the facility is clean and well-maintained within the budgetary means available to us.

A new Fire Alarm System with individual Smoke Detectors in each room was installed mid-year. The modernization of this equipment was necessary for the safety of our residents. We are currently in the process of installing a Security Alarm System to protect our wandering residents — a major problem that has placed strain on our staff.

Our Food Service operation is still highly regarded as is our Laundry Department. The Nursing Department continues to provide a high level of professional care.

Statistically, we lost 15 residents and discharged 1 in 1985. As in the past year, many of our new admissions require a higher level of care and our staff has risen to the challenge.

We participated in two educational experiments in 1985. For the summer months, we employed a Physical Therapy Aide who is a student at St. Anslem's College. It is hoped that she will choose Geriatrics as her major emphasis. In addition, we have a Graduate Student in Social Services from

the University of Connecticut who is completing his practicum within our facility prior to being awarded his degree.

Again this year we are grateful for the support of our medical practitioners who provide services to our residents as well as guidance to our staff. We thank our clergy for meeting their spiritual needs. We appreciate the many volunteers for the hours donated to our program. We recognize the repeated assistance of the many organizations and businesses.

It is clearly understood that our accomplishments could not be without the guidance and support of the Belknap County Commissioners. We extend sincere thanks to the Belknap County Delegation for everything they have done for our residents.

As I close my report for 1985, I wish to say a sincere thank you to our director of Nurses, Kathleen M. Lord, R.N. During part of May and all of June, Mrs. Lord served admirably as Acting Administrator during my illness. She generated a cohesiveness that flowed in both directions through the staff. It was a smooth transition that relieved my anxieties.

All of the staff accept the entrusted responsibility to provide the very best care possible to our residents. We will endeavor to do exactly that for the coming years.

Resectfully,
Donald D. Drouin, Sr., NHA
Administrator



Donald D. Drouin, Sr.
Administrator

Department of Corrections



Walter Newcomb
Superintendent

Dear Belknap County Commissioners:

The year 1985 has been a very busy year. Not only was it a year of new Superintendent, but, a year of many procedural changes which updated operations. Several staff members attended the National Institute of Corrections in Boulder, Colorado and as a result of what they learned, new programs have been implemented and made the overall operation more cost effective.

The 1985 year has also seen the formation of the Jail Advisory Committee which is addressing the Constitutional liabilities of the present facility. By taking a pro-active approach, as opposed to a re-active, will save the tax payer money. The Committee will be making recommendation during 1986 to the County Commissioners which will be based on the results of data produced by the Committee, a Correctional Planning Consultant and the National Institute of Corrections.

Mr. Richard Blecatsis, Staff Psychologist, was hired to replace the previous staff psychologist who had resigned in 1984. Mr. Blecatsis has initiated several new programs in inmate educational areas and substance abuse counseling.

The average daily population has increased 19% from 27.71 in 1984 to 33 in 1985.

I would like to thank the Belknap County Commissioners and the Delegation members for their cooperation and assistance during the budget process.

Respectfully submitted,
Walter R. Newcomb
Superintendent

FACT SHEET
BELKNAP COUNTY DEPARTMENT OF CORRECTIONS

POPULATION 1985

| | |
|---|--------------|
| House of Correction Daily Average | 17.04 |
| Jail Daily Average | 15.96 |
| TOTAL AVERAGE | 33.00 |

| | |
|--|-------|
| Average Juvenile Population | 1.01 |
| Average Female Population | 3.17 |
| Total sentenced - Average number of days | 47.48 |
| Total Jail - Average number of days | 15.00 |

TOTAL BOOKED - 974

| | |
|---|-------|
| Days served in House of Correction | 6,220 |
| Days served in the Jail | 5,826 |
| Average age of Juvenile - male and female | 16.35 |
| Average age of all males | 29.19 |
| Average age of all females | 28.66 |
| Overall age average | 24.73 |

Belknap County Attorney

TO THE HONORABLE COMMISSIONERS OF BELKNAP COUNTY:

I hereby submit my report as Belknap County Attorney for 1985.

A total of 196 indictments were returned by the 7 Grand Juries for the commission of the following felonies:

| | |
|--|----|
| Accomplice to Burglary | 1 |
| Aggravated Felonious Sexual Assault | 20 |
| Altered Prescription | 1 |
| Armed Robbery | 3 |
| Arson | 1 |
| Attempt to Obtain Controlled Drug by False Prescription | 2 |
| Burglary | 32 |
| Conduct After Accident | 3 |
| Conduct After Accident, Personal Injury | 3 |
| Criminal Liability for Conduct of Another | 3 |
| Criminal Mischief | 3 |
| Criminal Solicitation | 1 |
| Escape | 4 |
| False Prescription | 1 |
| Felon in Possession of Firearm | 7 |
| Felonious Sexual Assault | 5 |
| First Degree Assault | 2 |
| Forgery | 14 |
| Giving Narcotic Drugs | 1 |
| Habitual Offender | 1 |
| Issuing Bad Checks | 13 |
| Kidnapping | 1 |
| Negligent Homicide | 2 |
| Obtaining Drugs by Means of False Prescription | 2 |
| Possession Controlled Drug | 2 |
| Possession Controlled Drug, Second Offense | 5 |
| Possession Controlled Drug, Intent to Sell | 2 |
| Possession Narcotic Drug | 10 |
| Possession Narcotic/Intent to Sell | 5 |
| Possession Stolen Firearm | 3 |
| Possession Stolen Property | 3 |
| Rape | 1 |
| Receiving Stolen Property | 3 |
| Riot | 2 |
| Sale Controlled Drug | 10 |

| | |
|------------------------------|------------|
| Sale Counterfeit Drug | 1 |
| Sale Narcotic Drug | 1 |
| Second Degree Assault | 1 |
| Tampering With a Witness | 1 |
| Theft by Deception | 2 |
| Theft | 2 |
| Theft by Unauthorized Taking | 8 |
| Theft of Services | 1 |
| Welfare Fraud | 7 |
| TOTAL | 196 |

A total of 75 misdemeanor appeals and 11 violation appeals from Laconia District Court were taken to the Superior Court.

In addition to pursuing the above criminal matters, the Belknap County Attorney's Office filed 78 Habitual Offender Petitions during 1985 (compared to 11 in 1983). Further, the office filed 22 Petitions under the Uniform Reciprocal Enforcement of Support Act for the benefit of petitioners within the County, as well as bringing actions in 33 petitions received from other states under URESA. The Belknap County Attorney's Office was also active in advising the Commissioners and other agencies within County Government.

The fine efforts of my predecessor, Edward J. Fitzgerald, III, in making the transition between our administrations a smooth one are worthy of note, and duly appreciated.

Respectfully submitted,
James N. Shepherd
Belknap County Attorney



James N. Shepherd
Belknap County Attorney

Report of the Welfare Director

To the Honorable Commissioners of Belknap County:

During the first 6 months of 1985 I continued to advise the city and towns of Belknap County as to the status of Senate Bill 1 and the changes which would occur in the delivery of welfare services if passed. In June the bill was passed to become effective January 1, 1986.

With this knowledge, we entered into a series of meetings called "Settlement Workshops" to assure that the transition of services would be handled as efficiently as possible. We also at this time began working with the Division of Children & Youth to develop a contract with the 10 counties to deliver services to children, with the State of New Hampshire paying 75% of the costs and the counties 25%.

As a result of those meetings a contract draft has been reviewed but as of this date not signed, to include the following participation by the counties:

Representation on Rate Setting Committee (which will review rates of child caring facilities)

Orders of Support (will include financial statements on families and recommendation to court on families ability to reimburse)

Representation on Mini-Teams (a group of professionals who will explore, assess and recommend appropriate services for child)

Preventative Program Development (Examples: Meditation/Diversion)

Therefore we look forward to some major changes in 1986, and hopefully improvement in the delivery of services to residents of New Hampshire.

In the following pages you will find my reports on the services delivered to Belknap County residents in 1985.

Respectfully,
Carol N. Schonfeld
Welfare Director

Direct Relief & Soldiers Aid

137 Cases

15 assisted on behalf of another county or town and reimbursed

Disabled with No Benefits

| | |
|---------|----------|
| 2 Cases | 7 People |
| Rent | 162.00 |
| Food | 105.00 |
| Total | \$267.00 |

Emergency Assistance Only

| | |
|-----------|------------|
| 52 Cases | 94 People |
| Rent | 435.00 |
| Food | 979.00 |
| Medical | 383.00 |
| Travel | 789.00 |
| Utilities | 200.00 |
| Total | \$2,786.00 |

Awaiting APTD

| | |
|-----------|------------|
| 13 Cases | 15 People |
| Rent | 2,187.00 |
| Food | 493.00 |
| Medical | 461.00 |
| Travel | 6.00 |
| Utilities | 234.00 |
| Total | \$3,381.00 |

Awaiting AFDC

| | |
|-----------|------------|
| 28 Cases | 89 People |
| Rent | 4,514.00 |
| Food | 2,425.00 |
| Medical | 182.00 |
| Travel | .00 |
| Utilities | 300.00 |
| Total | \$7,421.00 |

Unemployed

| | |
|-----------|------------|
| 42 Cases | 86 People |
| Rent | 5,725.00 |
| Food | 1,958.00 |
| Medical | 57.00 |
| Travel | .00 |
| Utilities | 86.00 |
| Total | \$7,826.00 |

Grand Total \$21,681.00

Board & Care of Children 1985

| | | |
|------------|----|--------------|
| Laconia | 34 | \$154,578.00 |
| Meredith | 6 | 28,096.00 |
| Belmont | 5 | 13,362.00 |
| Sanbornton | 2 | 12,325.00 |
| Tilton | 1 | 440.00 |
| Gilmanton | 1 | 4,778.00 |
| Barnstead | 1 | 2,882.00 |
| Total | 50 | \$216,461.00 |

| | |
|------------------------------|----|
| Children In Need of Services | 11 |
| Delinquency | 10 |
| Neglect & Abuse | 29 |

Belknap County Sheriff's Department

COUNTY REPORT

As I reflect back on my first year as High Sheriff of the County of Belknap, I am very much aware of the ever increasing activities of the Sheriff's Department.

The Civil Division has experienced another year of growth and has had an increase of approximately 40% in civil process served. This is an increase of \$5,000.00 over last year's writ fees.

The Bureau of Criminal Investigation has provided professional assistance to each and every police department within Belknap County. Several important major crime investigations were conducted with successful results.

In 1985, we transported 381 prisoners, 363 jurors and 31 Involuntary Emergency Hospitalization transports to the New Hampshire State Hospital as mandated by New Hampshire Statute.

The Division of Court Officers has had a very active 1985. All of our Court Officers attended a week long session on court security in Concord, New Hampshire at the New Hampshire Police Academy. This program was sponsored by the United States Marshal's Service and the New Hampshire Sheriff's Association. In September, Sergeant Stephen Nedeau attended an advanced course in court security in Glynco, Georgia. This brings the number of people in New Hampshire to four who are trained as instructors in court room security. They are now in the planning stages for a second training session in New Hampshire for court personnel who have not had the advantage of this particular education and training.

The Dispatch Center once again saw an increase in it's workload. Radio transmissions were up fifty two thousand, for a total of three hundred and fifty one thousand and telephone calls were up thirteen thousand for a total of sixty six thousand. I continue to be proud of our professional dispatchers and the valuable service they provide for the people of Belknap County.

The Juvenile Division showed an increase in the cases referred to it this year. Statistics in some catagories reflect a 200% increase over last year. Total juvenile cases were two hundred and forty for 1985. The number of juvenile contacts, including speaking engagements, were nine hundred and seventy five.

The Juvenile Officer also provided valuable follow-up investigations as well as the prosecution of these offenses.

Our Polygraph Examiner continues to be in great demand by the police departments. In 1985, seventy one polygraph examinations were conducted.

I would like to extend my thanks to the Commissioners, the Delegation Members and each and every police department in the County for their continued cooperation and support, and with this support, I look forward to another successful year as the High Sheriff of Belknap County.

Respectfully submitted,
Robert F. Gilbert
Sheriff



Robert F. Gilbert
Sheriff

Gunstock Recreation Area

The fluctuations in winter weather patterns during Gunstock's 1985 season brought with it a mixed bag of user patterns. When the ski conditions were good, so were the crowds. A streak of warm/rainy weather occurred New Years and February vacation weeks which kept the traffic lower than expected. Gunstock's snowmaking crews logged over 1000 hours of operation, much of which was devoted to recovering from weather related snow wipe-outs. Modifications to the snowmaking system implemented by area personnel were successful in producing greater quantities and quality of snow though not at the volume and recovery rate capabilities of a number of other resorts elsewhere in the state. The bottom line on the winter operation was an average year.

A special Skier Safety Program was delivered to school children across the county. In addition Gunstock's Ski Touring Center introduced hundreds of county students to Cross Country skiing with an outreach program brought to the schools.

The big news at Gunstock during the year was the creation of a long range improvement program by the Gunstock Commission and Management Team. Utilizing the skills of the ski industries leading designers and consultants an ambitious 3 phase/6 year, 9.5 million dollar program was approved. The new plan addresses every facet of Gunstock's operation and will provide a facility capable of delivering a quality recreation experience. Engineering and design work on the first phase is well underway with initial trail cutting to occur in February (86). Other projects included for the coming summer include the erection of 3 chairlifts, a major expansion to the snowmaking system and trail grooming/seeding.

Included in Phase 2 of the program for the following year is a major expansion of the base complex. Gunstock's Ski Touring Center will be expanded during that phase as well.

A major marketing effort is being developed to promote the new Gunstock in its 50th anniversary year and enhance its economic vitality. Included in that effort will be a new Gunstock logo and stronger cooperative promotion efforts with the mountain and associated local businesses.

Gunstock's 300 site campground experienced its best year ever and the special summer events program attracted record numbers. A special local advertising campaign aimed at encouraging greater summer usage by Belknap County residents was implemented.

NOTES

